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Public Document

CITY OF
MANCHESTER
NEW HAMPSHIRE

ANNUAL REPORT

For the Year 1965

Forty-fifth

ANNUAL REPORT

of the

CITY OF MANCHESTER

NEW HAMPSHIRE

For the Fiscal Year Ending

December 31, 1965

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MANCHESTER CITY GOVERNMENT
1965

Mayor

ROLAND S. VALLEE ..... Office, City Hall

Chosen at election in November, 1963. Salary, $9,000 per annum.

Mayor's Secretary

Jeanne Jaskolka ..... Office, City Hall

Appointed by the Mayor. Salary, $4,800 per annum.

Aldermen

Ward 1. Carl B. Noyes

Ward 2. Donald A. Bergquist

Ward 3. Thomas J. Enright

Ward 4. William W. Lynch

Ward 5. John J. Walsh

Ward 6. Alsime B. Charest

Ward 7. Alphee J. Peloquin

Ward 8. John S. Walsh

Ward 9. Francis J. Wilcox

Ward 10. Louis J. Head

Ward 11. Joseph P. Lyons

Ward 12, C. Arthur Soucy

Ward 13. Leo Rheaume

Ward 14. Peter Psaledas

Standing Committees

Board of Aldermen

1964-1965

First Named is Chairman

Accounts—J. S. Walsh, Bergquist, Psaledas.
Bills on Second Reading—Bergquist, Charest, Psaledas.
Cemeteries—Noyes, Bergquist, Head, Lynch, Charest.
Claims—Peloquin, Lynch, Noyes.
Enrollment—Lyons, J. J. Walsh, J. S. Walsh.
Finance—The Mayor, Noyes, Enright, J. J. Walsh, Peloquin, J. S. Walsh, Head, Lyons, Soucy, Rheaume.
Lands and Buildings—J. J. Walsh, Soucy, Charest.
Licenses—Bergquist, Charest, Rheaume.
Street Lighting—Lynch, Head, J. S. Walsh.
Streets and Sewers—Soucy, Head, Psaledas.
Recreation Trustees—Soucy, Enright.
Minor Offices—Head, Noyes, J. J. Walsh.
Radio and Television—Psaledas, J. S. Walsh, Lyons.
Special Tax—Lyons, Psaledas, Peloquin.
Traffic—Enright, J. J. Walsh, Peloquin, Head, Rheaume.

City Auditor

Armand E. Tetu ..... Office, City Hall
Appointed by Mayor and confirmed by Board of Aldermen in January annually. Salary, $10,000 per annum.

City Treasurer

James P. Bourne ..... Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially. Salary, $10.000 per annum.

Collector of Taxes

* Felix Catudal ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Term begins June 1. Salary, $7,000 per annum.

* Succeeded J. Charles Durette, deceased, 7/65.

Custodian of Deeded Property

Felix Catudal ..... Office, City Hall

Term begins June 1. Salary, $660 per annum.

Assessors

Charles E. Bouchard ..... Term expires January, 1969
Henry J. McLaughlin ..... Term expires January, 1971
John E. Lally, Chairman ..... Term expires January, 1967

One member elected by the Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, $9,300. Members of Board, $9,000 per annum.

City Solicitor

J. Francis Roche ..... 48 Hanover Street

Elected by Board of Mayor and Aldermen in January biennially.
Salary, $7,000 per annum.

City Clerk

Michael J. Quinn ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary, $10,500 per annum.

Superintendent of Public Buildings

Bertrand W. Tardif ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, $8,400 per annum. Term expires April, 1967.

Registrars of Voters

Donat H. Richer, Chairman ..... Term expires May, 1965
James F. Berry, Clerk ..... Term expires May, 1966
Harry R. Bennett ..... Term expires May, 1967
Pauline A. Sullivan, Deputy Registrar.

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, $400 per annum; Clerk of Board, $750 per annum.

Police Commission

Wylie B. Marshall, Chairman ..... Term expires September, 1965
Thomas R. Murphy, Clerk ..... Term expires September, 1967
Maurice Moynihan ..... Term expires September, 1966

Appointed by the Governor for a term of three years. Salary: Chairman, $150 per annum; Members of Commission, $100 per annum.

Chief of Police

Francis P. McGranaghan ..... Office at Police Station

Appointed by Commissioners. Salary, $11,750 per annum.

Assistant Chief

Normand W. Leavitt

Deputy Chiefs of Police

Alex J. Houle ..... Office at Police Station
Arthur D. Kehas ..... Office at Police Station

Appointed by Commissioners. Salary, $8,438 per annum.

Municipal Court

Alfred J. Chretien, Justice ..... Salary, $14,500 per annum
Vacancy, Associate ..... Salary, $2,000 per annum

Appointed by Governor. Term until 70 years of age.

Andre J. Barbeau, Clerk ..... Salary, $5,800 per annum
Frank Lamarre, Chief Probation Officer ..... Salary, $7,700 per annum
George E. McElroy, Probation Officer ..... Salary, $7,700 per annum
Edna Kimball, Probation Officer ..... Salary, $7,700 per annum
* George J. McCafferty ..... Salary, $5,150 per annum

Appointed by Justice. Term not limited.

* Resigned 6/1/65

Fire Commissioners

S. Henry Devine, Chairman ..... Term expires May, 1965
Bruno Boisvert ..... Term expires May, 1966
Henry Pariseau, Clerk ..... Term expires May, 1967

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, $150 per annum; Members of Commission, $100 per annum.

Chief Engineer

John E. Devine ..... Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary, $10,500 per annum

Assistant Chief Engineers

Henry J. Provost ..... Salary $7,500 per annum
John R. Lydon ..... Salary $7,500 per annum

Deputy Chief Engineers

William F. Kelley ..... Salary, $6,792 per annum
Ovila J. Gagne ..... Salary, $6,792 per annum
W. Russel Geer ..... Salary, $6,792 per annum
Edward P. McGrail ..... Salary, $6,792 per annum

Elected by Board of Fire Commissioners

District Deputy Chief Engineers

Oscar J. Durand ..... Salary, $6,792 per annum
William F. Whitmore ..... Salary, $6,083 per annum
Liodard L. Clement ..... Salary, $6,083 per annum
Warren J. Matthews ..... Salary, $6,083 per annum

Sealer of Weights and Measures

Fernand W. Genest ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen.
Term indefinite. Salary, $5,800 per annum.

Board of Health

Michael A. Michaels, M.D., Chairman ..... Term expires February 1, 1964
Roger Larrivee, D.D.S., Clerk ..... Term expires February 1, 1965
J. Robert Durning, M.D. ..... Term expires February 1, 1966
Ethan V. Howard ..... Term expires July 1, 1967
P. Rene Bergeron ..... Term expires July 1, 1966

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

James J. Powers, M.D. ..... Salary, $11,000 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leo R. Marchand, (Master) ..... Term expires January 1, 1966
Hugh Taylor, (Journeyman) ..... Term expires January 1, 1966
Raymond T. Moran, (Inspector) ..... Term. Until successor is appointed

Raymond T. Moran, Chairman
Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

Paul E. Bouthillier, M.D. ..... Office, 25 Salmon Street

Elected by vote of the Board of Mayor and Aldermen in January biennially.
Salary, $6,500 per annum.

Department of Highways

Joseph P. O'Brien, Chairman ..... Term expires January, 1965
Romeo V. Chagnon ..... Term expires January, 1966
Warren A. Bodwell, Clerk ..... Term expires January, 1967

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, $250 per annum; Member and Clerk of Board, $200 per annum.

Surveyor

Robert J. Caron ..... Office, 227 Maple Street

Elected by the Commissioners of Department of Highways
Salary, $10,500 per annum

Assistant Surveyor

George T. Healy

Elected by the Commissioners of Department of Highways
Salary, 9,000 per annum.

Commissioner of City Welfare

Leonello Breton ..... Office, City Hall

Elected biennially at municipal election. Salary, $8,400 per annum.

School Committee

Roland S. Vallee, Mayor, ex-officio, Chairman

Ward	1.	John W. Parfitt
Ward	2.	Victor W. Dahar
Ward	3.	Paul M. Martel, Vice Chairman
Ward	4.	Genevieve D. Jarvis
Ward	5.	Catherine P. Monaghan
Ward	6.	Henry P. Sullivan
Ward	7.	Chris Pappas
Ward	8.	Bertrand L. Forest
Ward	9.	John P. Dwyer
Ward	10.	James A. Pollock
Ward	11.	A. Jules Angeli
Ward	12.	Gerald J. Rheault
Ward	13.	Andre J. Barbeau
Ward	14.	Wilfred J. Vigneault

Chosen at the municipal election in November, for a term of two years.

Salary, $300 per annum.

Louis R. DesRuisseaux ..... Clerk of Board

Appointed biennially by the Board. Salary, $2,000 per annum.

Superintendent of Schools

John T. McDonald ..... Office, 88 Lowell Street

Term expires June 30, 1966. Salary, $10,000 per annum. $7,500 paid by City of Manchester and $2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendents

Andrew A. Dominick ..... Term expires June 30, 1967

Henry J. McLaughlin ..... Term expires June 30, 1969

Nominated by members of School Board and elected by State Board of Education. Salary, $8,800 per annum, $6,300 paid by the City of Manchester. $2,500 paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Roland S. Vallee, ex-officio

Ralph A. McIninch	Term expires October 1, 1970
Henry J. Turcotte	Term expires October 1, 1972
Clothilde Devine	Term expires October 1, 1965
Barbara Johnson Stearns	Term expires October 1, 1966
Maurice F. Devine	Term expires October 1, 1967
John J. Sheehan	Term expires October 1, 1968
Mrs. Mary C. Manning	Term expires October 1, 1969

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

David Dorman ..... Salary, $8,500 per annum

Elected by the Trustees of Library.

Water Commissioners

Roland S. Vallee, Mayor, ex-officio

Roland R. Tessier	Term expires January, 1968
George J. Baker	Term expires January, 1969
Charles A. Burke, Clerk	Term expires January, 1970
Gilbert L. Tuson	Term expires January, 1971
Arthur H. St. Germain, Chairman	Term expires January, 1966
Charles B. McLaughlin	Term expires January, 1967

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: $200 per annum; Chairman, $400, Clerk, $400 per annum.

Superintendent of Water Works

Clarence Ahlgren ..... Office, 281 Lincoln St.

Chosen by Water Commissioners annually. Salary, $9,000 per annum.

Assistant Superintendent

Clarence Ferry ..... Salary, $8,450 per annum

Trustees Board of Recreation

Thomas J. Enright ..... Term expires January 1, 1966
C. Arthur Soucy ..... Term expires January 1, 1966
Arthur A. Phaneuf, Clerk ..... Term expires March 1, 1965
Thomas J. Hartnett, Chairman ..... Term expires March 1, 1966
John S. Gikas ..... Term expires March 1, 1967

Consists of five members. Two aldermen appointed one term of five years. One a term of three years, one member for a term of four years, by the Board of Mayor and Aldermen. Salary of Clerk, $200 per annum.

Superintendent of Recreation

Ignace J. Gill
Elected by Board of Recreation and Aviation Trustees.
Salary, $8,000 annually.

Manchester Airport Authority

Roger R. Barrette ..... Term expires March 1, 1965
Edmond L. Allard ..... Term expires March 1, 1966
Carl Park ..... Term expires March 1, 1967
Roland E. Cote ..... Term expires March 1, 1968
Howard W. Stiles ..... Term expires March 1, 1964

Edmond L. Allard, Chairman Roland E. Cote, Clerk

Appointed by the Mayor and confirmed by the Board of Aldermen in February, for a term of five years.

William N. Depuy, *Airport Manager*
Elected by Airport Authority
Salary, $10,500 annually.

City Planning Board

Ex-Officio Members

Roland S. Vallee, Mayor. Term until succeeded.
William W. Lynch, Alderman. Term expires January 1, 1966
John F. Martin, Surveyor. Term until successor is appointed.

Roland Breton ..... Term expires May 1, 1966
Nicholas Isaak ..... Term expires May 1, 1967
William H. Craig, Jr. ..... Term expires May 1, 1968
Charles S. Nims ..... Term expires May 1, 1969
Morris Silver, Chairman ..... Term expires May 1, 1970
Philip A. Paquette ..... Term expires May 1, 1971

Established by ordinance, December 3, 1956 as amended May 18, 1954. Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of six years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

City Planner

James E. Minnoch
Appointed by City Planning Board
Salary, $11,500 per annum

Board of Adjustment

Arthur F. Vytal, ... Term expires March 1, 1966
Sylvester J. Foley, Clerk ..... Term expires March 1, 1967
Fernand Gelinas ..... Term expires March 1, 1970
Adrian D. Manseau, Chairman ..... Term expires March 1, 1969
Wilfrid A. LaChance Records Clerk ..... Term expires March 1, 1968
Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, $200 per annum. Clerk of records, $400.

Manchester Housing Authority

Armand Chandonnet ..... Term expires December 31, 1970
Eugene A. Manseau ..... Term expires December 31, 1966
Philip B. Mongan ..... Term expires December 31, 1967
Louis Auclair ..... Term expires December 31, 1968
Thomas B. O'Malley, Chairman ..... Term expires December 31, 1969
Appointed by the Mayor for a term of five years.
Leo G. Riel, Executive Director
Appointed by Housing Authority
Salary, $8,060 per annum.

Trustees of Cemeteries

E. Leo Kanteras ..... Term expires January, 1968
Leon H. Rice ..... Term expires January, 1968
Robert J. Jobin ..... Term expires January, 1969
Robert A. Partridge ..... Term expires January, 1969
Christos Bobotas ..... Term expires January, 1966
Harold J. Kay ..... Term expires January, 1966
Agnes T. Bryson ..... Term expires January, 1967
Harold M. Worthen ..... Term expires January, 1967
Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

Leon H. Webster ..... Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary, $7,800 per annum.

Trustees of Cemetery Funds

Roland S. Vallee, Mayor, Chairman, ex-officio

Ralph A. McIninch ..... Term expires January, 1970
Wm. J. Hamilton, Clerk ..... Term expires January, 1965
James P. Bourne, Ex-Officio, Treasurer ..... Salary, $900 per annum

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

City Weigher

* Maurice J. Bresnahan ..... Office, City Scales, Franklin Street
Elected by vote of Board of Mayor and Aldermen in January, biennially
Salary, $4,900 per annum.

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* Assistant to Sealer of Weights and Measures.
Salary, $500 per annum.

Board of Trustees of Capital Reserve and Trust Funds

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Charles S. Nims, Clerk ..... Term expires June 1, 1969
Harry C. Jones ..... Term expires June 1, 1966

Roland S. Vallee, ex-officio, Chairman
James P. Bourne, ex-officio, Treasurer

Inspector of Petroleum

Patrick J. O'Brien
Elected by vote of Board of Mayor and Aldermen in January; biennially

Parks and Playgrounds Commission

Robert S. Perkins, Chairman ..... Term expires April 1, 1966
Peter Psaledas ..... Term expires April 1, 1967
Louis Spear, Clerk ..... Term expires April 1, 1968
Allen Berzsfosky ..... Term expires April 1, 1969
David A. Lamontagne ..... Term expires April 1, 1965

One member appointed annually, by the Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, $8.000 annually.

Art Commission

John W. Noga, Clerk ..... Term expires October 1, 1968
Helen Michaels ..... Term expires October 1, 1966
Francoise Trudel Bourcier, Chairman ..... Term expires October 1, 1967

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

Industrial Council

Louis I. Martel, Chairman
William F. McElroy, Vice-Chairman
Bernard H. Thayer, Secretary
Mayor Roland S. Vallee, Ex-Officio
Term corresponds with tenure of office.
Alderman Carl B. Noyes, Ex-Officio
Term corresponds with tenure of office.

Damis Bouchard ..... Saul Greenspan
Arthur J. Hartnett, Jr. ..... Marston Heard

Bernard H. Thayer

Appointed for a term of two years, expiring September 1, 1966

Leonello Breton ..... Robert J. Gladu
Murray Grant ..... James J. Mahony
Benjamin P. Mates ..... Bernard McQuaid

Roger E. Sundeen

Appointed for a term of four years, expiring September 1, 1968

Bernard Garrell ..... Harold R. Goldberg
Oneil Houde ..... Walter Little
Louis I. Martel ..... William L. McElroy
Leon H. Rice, Sr. ..... Edward J. Roy

Appointed for a term of six years expiring September 1, 1970

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council. Salary, $12,500 annually.

Public Agency

Bertrand W. Tardif ..... Superintendent of Buildings
James J. Powers, M.D. ..... Health Officer
John E. Devine ..... Chief, Fire Department
Andrew Isaak ..... Term expires October 31, 1969
Thomas B. O'Malley ..... Term expires October 31, 1965

Appointed by Mayor, confirmed by Board of Aldermen.

Inspector

Bertrand A. Houle

Appointed by Public Agency Salary $6.500 annually.

Selectmen

WARD 1

Robert F. Hamel — George A. Lang

Robert L. Lafond

WARD 2

William J. Gardner — Olga Samara

Leo Tardiff

WARD 3

Armand L. Duhaime — Lewis G. Farmer

William G. Looney

WARD 4

Edmond J. Tardiff — Robert A. Partridge

Louis Spear

WARD 5

John J. Healy — Joseph J. Szelog

Edward J. Walsh

WARD 6

Edward J. Harlan — Claude E. Dupont

WARD 7

Edward T. LaFrance — Adelard H. Lanoie

Alonzo J. Tessier

WARD 8

Joseph P. Kane — Alphonse Bernier

Gerald H. Proulx

WARD 9

Eva Boisvert — Jeannette McQueeney

Michael J. Walsh

WARD 10

J. Leo Bedard — Philip R. Provencher

Peter J. Coughlin

WARD 11

Arthur E. Boulanger, Jr. — Robert J. Normand

WARD 12

Paul J. Boucher — Joseph Lemay

Albert J. Boutin

WARD 13

Edmond Allard — Origene E. Lesmerises

Hector J. Rousseau

WARD 14

Marcel H. Cote — Raoul J. St. Jean

Marcel A. Vachon

Salary, $100.00 per year.

Moderators

Ward 1. Thomas W. Bovaird
Ward 4. James Bolton
Ward 5. Lawrence Cronin
Ward 6. Ralph V. Ackermann
Ward 7. Edgar J. Boulanger
Ward 8. Walter J. Labore
Ward 9. Leo O. Boisvert
Ward 10. Henry Magdziasz
Ward 11. Alfred J. Bouchard
Ward 12. Maurice L. Bell-Isle
Ward 13. Lucien Lambert
Ward 14. Philip H. Guidi

Salary, $50 for each election or primary.

Ward Clerks

Ward 1. Peter McLane
Ward 2. Arthur Ebert
Ward 4. William F. Kelley, Jr.
Ward 5. Catherine P. Monaghan
Ward 6. Frederick A. Searles
Ward 7. Everett J. Godbois
Ward 8. Bruce Solloway
Ward 9. Harry W. Walsh
Ward 10. Robert F. Hoey
Ward 11. Francis P. Nourie
Ward 12. Ernest G. April
Ward 13. Leo A. Blanchette
Ward 14. Emile Gelinas

Salary $125.00 per year.

Schedule of Property in Possession of City
as of December 31, 1965

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge				$ 250,000.00
Cohas Brook Bridge—Bodwell Road				7,000.00
Goffs Falls Bridge—Brown Ave.				3,500.00
Brown Ave. at Little Cohas				3,000.00
Cohas Ave. over Cohas Brook				7,000.00
Dow Street over Lower Canal				8,700.00
Dow Street over Upper Canal				38,000.00
Dunbarton Road				5,000.00
Elm Street Viaduct over B & M R. R.				50,000.00
Front Street—Black Brook				5,000.00
Granite Street over Lower Canal				15,000.00
Granite Street over Merrimack River				600,000.00
Granite Street over No. Weare Branch B & M				17,000.00
Island Pond Road (Outlet)				17,000.00
Kelley Street over Piscataquog River				400,000.00
Main Street over Piscataquog River				40,000.00
Mill Road at Harvey's Mill				10,000.00
Notre Dame Bridge—West Bridge				800,000.00
Parker Street over No. Weare Branch B & M				18,000.00
Peabody Ave. over Portsmouth Branch B & M				55,000.00
Queen City Bridge—Queen City Ave.				900,000.00
Second Street Bridge—Second Street (South)				118,000.00
Second Street Bridge—(North)				16,000.00
Stark Street over Lower Canal				16,000.00
Stark Street over Upper Canal				22,000.00
Webster Road				40,000.00
TOTAL				$3,461,200.00

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1965

CITY CEMETERIES	Lands	Buildings	Equipment	Total
Amoskeag Cemetery	$ 3,000.00			$ 3,000.00
Brown Avenue Cemetery	200.00			200.00
Huse Cemetery, Mammoth Road	870.00			870.00
Huse Cemetery, Young-Sunnyside	2,380.00			2,380.00
Merrill Cemetery, Huse Road	3,600.00			3,600.00
Pine Grove Cemetery, Brown Ave.	716,110.00	$ 83,890.00		800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave.	100.00			100.00
Pine Grove Cemetery, Bourne-Titus Ave.	660.00			660.00
South Main Street Congregational Church Cemetery	7,500.00			7,500.00
Squog Cemetery, Bowman Street	7,975.00			7,975.00
Stowell Cemetery, Bodwell Road	850.00			850.00
Valley Cemetery, Pine Street	230,000.00	20,000.00		250,000.00
Equipment and Supplies			$73,101.60	73,101.60
TOTALS	$973,245.00	$103,890.00	$73,101.60	$1,150,236.60

FIRE STATIONS	Lands	Buildings	Equipment	Total
Calef Road Engine 9	$ 5,200.00	$ 94,000.00	$ 14,400.00	$ 113,600.00
Central Station, Vine Street	50,500.00	199,500.00	147,025.93	397,025.93
Lake Avenue Engine House	3,500.00	32,000.00	55,243.31	90,743.31
Main Street Engine House	4,500.00	32,000.00	20,596.50	57,096.50
Rimmon Street Engine House	1,200.00	28,800.00	46,300.00	76,300.00
Somerville Street Engine House	1,200.00	30,800.00	51,895.00	83,895.00
South Main Street Engine House	1,200.00	30,000.00	13,295.00	44,495.00
Webster Street Engine House	2,650.00	30,000.00	44,795.00	77,445.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	14,775.00	39,275.00
Weston Street Drill Tower		5,000.00		5,000.00
Fire Alarm Signal System			156,100.00	156,100.00
TOTALS	$71,450.00	$505,100.00	$564,425.74	$1,140,975.74

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1965

SCHOOLS	Lands	Buildings	Books	Equipment	Total
Administration Building, 88 Lowell Street	$ 10,000.00	$ 20,000.00		$ 35,375.64	$ 65,375.64
Amoskeag School, 121 Front Street	900.00	20,000.00	$ 3,500.00	3,700.00	28,100.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	7,000.00	7,037.00	92,837.00
Bakersville School, 20 Elm	9,000.00	120,000.00	18,000.00	15,269.00	162,269.00
Brown School, 435 Amory Street	7,800.00	52,000.00	12,000.00	9,170.00	80,970.00
Central High School—Concord-Beech Streets	29,700.00	320,300.00	38,101.00	107,954.00	496,055.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	7,600.00	9,100.00	72,240.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	9,900.00	8,100.00	315,800.00
Goffs Falls School, 3109 Brown Avenue	2,000.00	28,000.00	3,600.00	2,510.00	36,110.00
Gossler School, Gossler Park		338,500.00	16,000.00	28,000.00	382,500.00
Green Acres School, So. Mammoth Rd.	17,000.00	464,000.00	16,500.00	39,300.00	536,800.00
Hallsville School, Jewett-Hayward	4,400.00	59,200.00	15,000.00	13,138.00	91,738.00
Harvey District School, South Willow Street	100.00	12,000.00			12,100.00
Highland School, 132 Titus Avenue	5,915.00	95,000.00	10,900.00	9,146.00	120,961.00
Jewett Street School, Jewett Street	19,510.00	334,500.00	16,000.00	22,727.00	392,737.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	7,800.00	7,117.00	91,917.00
Maynard School, 455 Union Street	9,000.00	75,000.00	10,800.00	10,350.00	105,150.00
Memorial High School, Porter Street	259,000.00	2,760,000.00	45,808.00	344,203.00	3,409,011.00
Parker School, 435 South Main Street	6,000.00	40,000.00	7,200.00	5,961.00	59,161.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	5,100.00	3,975.00	38,335.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00			1,224,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00			39,150.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	336,500.00	15,500.00	23,000.00	390,000.00
Stark District School, River Road	500.00	1,800.00			2,300.00
Straw School, 608 Chestnut Street	16,200.00	15,000.00	9,000.00	8,898.00	79,098.00
Varney School, 84 Varney Street	8,560.00	50,000.00	15,000.00	12,000.00	85,560.00
Webster School, 57 Webster Street	51,755.00	275,000.00			326,755.00
Webster School, 2519 Elm Street	15,000.00	185,000.00	22,000.00	10,400.00	232,400.00
West Side High, 9 Notre Dame Avenue	16,680.00	1,146,320.00	32,611.00	68,841.00	1,264,452.00
West High Memorial Field, Main Street	60,000.00	9,946.00			69,946.00
Weston School, 1066 Hanover Street	3,500.00	107,000.00	9,000.00	6,716.00	126,216.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	13,500.00	10,621.00	124,441.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	9,000.00	11,000.00	75,000.00
Manual Training Equipment (High School)				268,200.00	268,200.00
Manual Training Equipment (5 grammar schools)				14,400.00	14,400.00
Household Economics				63,958.00	63,958.00
Storehouse and Janitor's Supplies				46,000.00	46,000.00
TOTALS	$690,370.00	$8,729,866.00	$376,420.00	$1,226,166.64	$11,022,822.64

City of Manchester
Schedule of Property in Possession of City
as of December 31, 1965

PUBLIC BUILDINGS	Lands	Buildings	Equipment and Supplies	Total
City Hall	$ 350,000.00	$ 110,000.00	.....	$ 460,000.00
Mayor	.....	.....	$ 6,234.25	6,234.25
Aldermen	.....	.....	1,254.00	1,254.00
Auditor	.....	.....	32,972.26	32,972.26
Treasurer	.....	.....	10,577.71	10,577.71
Parking Meter	.....	.....	151,906.41	151,906.41
Tax Collector	.....	.....	20,408.48	20,408.48
Assessors	.....	.....	75,313.21	75,313.21
City Clerk	.....	.....	30,249.77	30,249.77
Board of Registrars	.....	.....	2,111.00	2,111.00
Planning Board	.....	.....	20,684.78	20,684.78
Public Agency	.....	.....	5,547.99	5,547.99
Zoning Board of Adjustment	.....	.....	1,132.32	1,132.32
City Hall, Auditorium and Janitor's Supplies	.....	.....	4,068.00	4,068.00
Building Department (Office)	.....	.....	7,558.67	7,558.67
Welfare	.....	.....	8,176.23	8,176.23
Purchasing Agent (not in use)	.....	.....	961.41	961.41
City Solicitor, 48 Hanover Street	.....	.....	1,109.01	1,109.01
Civil Defense, 1800 Elm Street	.....	.....	33,593.62	33,593.62
Industrial Council, 57 Market Street	.....	.....	7,265.15	7,265.15
Police Station, Chestnut Street	19,250.00	78,750.00	126,919.09	224,919.09
Municipal Court	.....	.....	17,780.05	17,780.05
Old Court House	27,000.00	28,000.00	342.00	55,342.00
Health Department	.....	.....	23,786.90	23,786.90
Probation Department	.....	.....	4,884.13	4,884.13
Old Battery Building Carpenter Shop	2,000.00	18,000.00	26,360.59	46,360.59
Highway Department, Garage and Inc.	60,000.00	440,000.00	1,276,942.48	1,776,942.48
Carpenter Memorial Library	71,400.00	328,600.00	918,707.03	1,318,707.03
Golf Course, Mammoth Road	132,200.00	24,000.00	48,491.00	204,691.00
Public Scales, Franklin Street	93,000.00	7,000.00	1,180.25	101,180.25
Sealer of Weights and Measures	.....	.....	2,336.02	2,336.02
Water Department, 281 Lincoln St.	1,087,539.11	1,355,592.26	610,358.30	3,053,489.67
Distribution System	.....	.....	8,916,056.93	8,916,056.93
TOTALS	$1,842,389.11	$2,389,942.26	$12,395,269.04	$16,627,600.41

City of Manchester
Schedule of Property in Possession of City
as of December 31, 1965

PARKS AND PLAYGROUNDS	Lands	Buildings	Equipment	Total
Concord Common, Soldiers' Monument	.....	$ 32,500.00	.....	32,500.00
Crystal Lake Bath House, Bodwell Road	15,760.00	$ 40,000.00	.....	55,760.00
Derryfield Park, Bridge Street	114,000.00	9,130.00	.....	123,130.00
Goffs Falls Park, Brown Avenue	7,000.00	.....	.....	7,000.00
Gossler Park, Blucher-Dubuque Streets	50,000.00	.....	.....	50,000.00
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00
Hanover Common, Soldier's Monument	.....	4,500.00	.....	4,500.00
Harriman Park, Central-Hall-Lake Avenue	5,000.00	.....	.....	5,000.00
Hartnett Memorial Parking Lot	259,200.00	.....	.....	259,200.00
Hunt Memorial Pool	.....	112,000.00	.....	112,000.00
John Fitzgerald Kennedy Coliseum	.....	450,000.00	54,106.00	504,106.00
Kosciuszko Parking Lot	80,141.00°°°	.....	.....	80,141.00
Lafayette Park, Notre Dame Avenue	60,000.00°	.....	.....	60,000.00
Lafayette Park, Ferdinand Gagnon Monument	.....	15,000.00	.....	15,000.00
Livingston Park and Swimming Pool, Dorr's Pond	50,000.00	50,000.00	.....	100,000.00
Manchester Athletic Field, Valley Street	110,000.00	90,000.00	49,719.00	249,719.00
Merrimack Common, Elm Street	769,500.00	.....	.....	769,500.00
Merrimack Common, Soldier's Monument	.....	25,000.00	.....	25,000.00
Merrimack Common, Public Comfort Station	.....	15,000.00	387.00	15,387.00
Precourt Pond and Bath House (Nutt's Pond)	30,900.00	20,000.00	.....	50,900.00
Park Common, Lake Avenue	78,900.00	.....	.....	78,900.00
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00
Parker, Walter M., McGregor Street	10,000.00	.....	.....	10,000.00
Pearl Street Parking Lot	331,322.00°°°°	.....	.....	331,322.00
Prout Park, Young Street	22,300.00	.....	.....	22,300.00
Pulaski Park, Bridge Street	49,000.00	.....	.....	49,000.00
Pulaski Park, Soldier's Monument	.....	35,000.00	.....	35,000.00
Queen City Playgrounds, Queen City-Brown Avenue	10,000.00	.....	.....	10,000.00
Recreation Grounds, Goffstown Road	10,000.00	.....	.....	10,000.00
Rock Rimmon Park and Swimming Pool	17,150.00	132,850.00	.....	150,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	32,000.00	.....	.....	32,000.00
Simpson Park, Notre Dame-Coolidge Avenue	28,000.00°°	.....	.....	28,000.00
Stark Park, North River Road	60,000.00	20,000.00	.....	80,000.00
Stark Park, General John Stark Monument	.....	40,000.00	.....	40,000.00
Stevens Park, Lake Avenue-Mammoth Road	11,000.00	.....	.....	11,000.00
Stevens Pond, Bridge Street Extension	4,100.00	.....	.....	4,100.00
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00
Sweeney Park, Soldier's Monument	.....	4,000.00	.....	4,000.00
Raco Theodore Park, Head-Precourt Streets	14,395.00	.....	.....	14,395.00
Varney Memorial Monument (Derryfield Park)	.....	5,700.00	.....	5,700.00
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00
Wagner Memorial Park, Prospect-Myrtle Streets	33,000.00	57,000.00	.....	90,000.00
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00
Howe and Shasta Streets (land for playgrounds)	1,900.00	100.00	.....	2,000.00
Parks and Playgrounds, Supplies and Equipment	.....	.....	191,936.42	191,936.42
Front Black Brook Pond	7,500.00	.....	.....	7,500.00
Goffstown Road, Rear	500.00	.....	.....	500.00
TOTALS	$2,595,753.00	$1,157,780.00	$296,148.42	$4,049,681.42

° Improvements $14,800.00
°° Improvements $10,000.00
°°° Improvements $ 25,104.00
°°°° Improvements $141,633.00

City of Manchester

Schedule of Property in Possession of City
as of December 31, 1965

MISCELLANEOUS	Lands	Buildings	Equipment	Total
Ward 3, Nashua-Maple	$ 2,590.00	$ 8,500.00	.....	$ 11,090.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street	700.00	4,300.00	.....	5,000.00
Manchester Airport Authority, Woodland Avenue	23,720.00	863,440.00	10,088.06	897,248.06
Property Deeded to City	25,635.00	650.00	.....	26,285.00
Public Housing:				
Rock Rimmon	91,750.00	1,999,950.00	.....	2,091,700.00
Elmwood Gardens	109,485.00	1,854,745.00	.....	1,964,230.00
Various Locations (Homes for the Elderly)	82,280.00	913,255.00	.....	995,535.00
Land North Side Lake Avenue	59,925.00	.....	.....	59,925.00
Land South of Bridge Street	12,405.00	.....	.....	12,405.00
Land North of Bridge Street	102,410.00	.....	.....	102,410.00
TOTALS	$512,400.00	$5,649,840.00	$10,088.06	$6,172,328.06

GENERAL SUMMARY	Bridges	Lands	Buildings	Books	Equipment	Total
City Bridges	$3,461,200.00	.....	.....	.....	.....	$ 3,461,200.00
City Cemeteries	.....	$ 973,245.00	$ 103,890.00	.....	$ 73,101.60	$ 1,150,236.60
Fire Stations	.....	71,450.00	505,100.00	.....	564,425.74	1,140,975.74
Schools	.....	690,370.00	8,729,866.00	$376,420.00	1,226,166.64	11,022,822.64
Public Buildings	.....	1,842,389.11	2,389,942.26	.....	12,395,269.04	16,627,600.41
Parks and Playgrounds	.....	2,595,753.00	1,157,780.00	.....	296,148.42	4,049,681.42
Miscellaneous	.....	512,400.00	5,649,840.00	.....	10,088.06	6,172,328.06
TOTALS	$3,461,200.00	$6,685,607.11	$18,536,418.26	$376,420.00	$14,565,199.50	$43,624,844.87

City of Manchester

NEW HAMPSHIRE

AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1965

LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

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December 2, 1966

To The Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire

GENTLEMEN:

At your request, I have made an audit of the books and records of the City of Manchester for the year ended December 31, 1965 and in this connection am submitting my report consisting of exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City Departments as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the year, unpaid departmental commitments and payrolls are recorded to charge the department with these items and to accrue the outstanding liabilities.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet, Revenue Accounts, reflects the financial condition of the City of Manchester as at the close of business December 31, 1965. Special and Restricted Funds are included in the Balance Sheet. Comparative Balance Sheets showing the increases and decreases in the various accounts during the years 1964 and 1965 are shown on Exhibit L.

CASH ON HAND AND IN BANKS — $435,221.00

The cash on hand was verified by count during the audit while the cash in the various banks was reconciled to both the bank statements and the independent confirmations received directly from the depositories.

Reconciliation of the cash included both the Revenue and Non-Revenue Accounts since these items are encompassed in one cash account in the City Treasurer's Office.

A substantial number of checks issued and cancelled during the year were compared with the cash disbursements records while the cash receipts recorded in the Treasurer's Office were traced to the bank deposits. The Treasurer's records of the receipts and disbursements were in agreement with the Auditor's Office as well as the records maintained in the various departments.

Exhibit A, Schedule 1, is a summary of the cash accounts and shows the breakdown between the Revenue and Non-Revenue Cash. It further discloses the portion of Revenue Cash unavailable for City purposes.

TAXES RECEIVABLE — $996,546.59

The Property and Poll Tax Warrants for the year were completely footed and proved to the records of the Auditor's Office as well as the records in the Tax Collector's Office. Additional assessments and abatements were examined for proper authorization.

Exhibit A, Schedule 2 discloses the difference between the controlling account and the balances verified as at September 30, 1966. Several hundred verification letters were mailed requesting confirmation of the outstanding balances and any differences reported in the replies were thoroughly investigated and satisfactorily explained. Postings of the tax receipts to the various tax ledgers were test checked.

HEAD TAXES — $76,265.00

The Head Tax Warrant was also proved to the control in the Auditor's and Tax Collector's Office. These taxes are payable to the State of New Hampshire when collected. Cash receipt postings to the tax ledgers were spot checked.

TAX TITLES — $166,285.63

TAX DEEDS — $5,997.93

The above captions represent property acquired because of nonpayment of taxes.

DEPARTMENTAL ACCOUNTS RECEIVABLE — $110,894.48

Although independent confirmation was not sought on the outstanding accounts, the records of the City Auditor and the departments involved supporting the Accounts Receivable balances were examined.

Exhibit A, Schedule 4 shows the activity of the Accounts Receivable.

Of the $110,894.48 Accounts Receivable, $42,058.80 represents balances due from other City Departments.

ACCOUNTS RECEIVABLE — WATER WORKS — $88,140.66

A substantial number of verification letters were mailed requesting confirmation of the outstanding balances which were listed as at August 31, 1966. A large number replied concurring with the balances as reflected in the books. Charges and credits to the ledger cards were tested and in my opinion, the Accounts Receivable are fairly stated.

Exhibit A, Schedule 5 shows the activity in the Accounts Receivable, Water Works and the difference between the control and the amount verified.

ACCOUNTS PAYABLE AND ACCRUALS — $574,949.25

The above liability is detailed on Exhibit A, Schedule 6. Departmental commitments for both bills and payrolls were accrued at the end of the year with corresponding charges to the departmental appropriations.

REVENUE APPROPRIATION BALANCES — $421,365.01

Exhibit G discloses the balances carried forward to 1966 as approved by the Board of Mayor and Aldermen.

WATER REVENUE — $88,140.66

This amount represents the uncollected Accounts Receivable of the Water Works and is credited to their account when the receivables are collected.

1966 REVENUE COLLECTED IN ADVANCE — $10,350.32

The 1966 permits and fees collected in 1965 are reflected in the above account.

TAILINGS — $7,917.27

This liability records the outstanding checks for wages, fees and miscellaneous items transferred to the Tailings Account. There was no change in the Tailings Account during the year.

OTHER FUNDS — $37,168.30

Cash for these items is included in the caption "Cash Unavailable for City Purposes". No portion of the Cafeteria Fund was audited since the City merely acts as a depository for this account.

PARKING METERS — $125,863.08

Exhibit A, Schedule 8 summarizes the receipts and expenditures of the Parking Meter Account for the year 1965. Disbursements from this account are limited to parking meters and traffic control expenditures. Obviously this cash is unavailable for City purposes.

REVENUE OF 1965 AND PRIOR YEARS (SURPLUS) — $395,139.47

Changes in the Surplus Account are shown on Exhibit A, Schedule 9. A summary of the operation for the current year is shown on Schedule 9A while the activity in the Estimated Revenue Account is disclosed on Schedule 9B, both of which are transferred to the Surplus Account.

The following is a comparison of the Budgetary Credits showing the ratio of Tax Levies and Estimated Revenue.

	1964	%	1965	%
Property Taxes	$10,776,989.72	84.12	$11,058,777.49	84.38
Poll and National Bank Stock Taxes	84,176.85	.66	84,824.95	.65
	10,861,166.57	84.78	11,143,602.44	85.03
Estimated Revenue	1,852,365.12	14.46	1,962,659.27	14.97
From Surplus	96,835.81	.76		
	$12,810,367.50	100.00	$13,106,261.71	100.00

The Surplus at the end of the year was $70,559.25 greater than the balance at the beginning of the year. During the year the Board of Mayor and Aldermen transferred $107,895.00 from the Surplus Account to the various appropriations.

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

CASH IN BANKS — $1,611,829.19

INVESTED FUNDS — $6,000,000.00

The verification and reconciliation of the above amounts were included with that of the revenue cash since both items are included in one cash account in the City Treasurer's Office.

NON-REVENUE APPROPRIATION — $7,571,547.74

The above caption is shown in detail on Exhibit H.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet, General Indebtedness discloses the City liability with respect to borrowings as at December 31, 1965.

NET BONDED DEBT — $17,554,000.00

Exhibit C, Schedule 1, discloses the detail of the Net Bonded Debt. All bonds and coupons cancelled during the year were compared with the bond and coupon records and any items outstanding at the end of the year were reconciled to the bank verification.

A summary of the General Indebtedness principal payments and interest charges for the past five years is shown as follows:

Year	Bonds Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1959	$6,881,000.00	$2,800,000.00	$451,000.00	$105,853.00
1960	7,453,000.00	1,120,000.00	548,000.00	216,763.00
1961	8,392,000.00	1,510,000.00	556,000.00	219,743.00
1962	8,873,000.00	1,095,000.00	614,000.00	256,140.50
1963	9,507,000.00	1,273,000.00	639,000.00	270,846.50
1964	8,758,000.00	—0—	749,000.00	291,988.50
1965	17,554,000.00	9,525,000.00	729,000.00	271,095.00

BALANCE SHEET — TRUST AND INVESTMENT FUNDS

EXHIBIT D

The Balance Sheet, Trust and Investment Funds records the Assets and sources of such Assets in custody of the City Treasurer and the Treasurer of the Library Trustees.

CEMETERY FUNDS — PERPETUAL CARE —	$1,302,940.97
CEMETERY FUNDS — SPECIAL CARE —	169,528.04
OTHER FUNDS —	55,945.79
LIBRARY FUNDS —	252,257.34

The cash on deposit in the various savings accounts was verified by examination of the passbooks and by direct confirmation with the depositories while the securities were examined in the presence of the Trustees of the Trust Funds.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBITS E and F

The classification of the Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts are detailed on Exhibits E and F. The City Treasurer's reports of the cash received and the Treasury Warrants were checked in detail to the cashbook. Invoices for a period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

REVENUE AND NON-REVENUE

EXHIBITS G and H

The unexpended balance of the Revenue Appropriation transferred to Surplus was $70,643.74 while the amount carried to 1966 was $421,365.01 as authorized by the Board of Mayor and Aldermen.

The unexpended balance in the Non-Revenue Account in the amount of $7,571,547.74 was carried to 1966 and is detailed on Exhibit H.

DEPARTMENTAL COMMENTS

Highway Department

The financial ledger of the highway Department from which Exhibits I and J were prepared were reconciled to the balances in the City Auditor's Office.

City Treasurer

The books and records of the City Treasurer were examined and proved to the controlling accounts in the City Auditor's office. A substantial number of vouchers and payroll checks were compared with the cash disbursements records and the cash receipts were traced to the bank deposits.

Assessor

The detail Property Tax Warrant for the year 1965 issued by the Assessor's Office was proved to the controlling account and the tax rate of $66.60 per $1,000 was confirmed by direct correspondence with the New Hampshire State Tax Commission. The Poll and Head Tax Warrants were also proved. Proper approval for abatements and additional assessments were examined and traced to the various records.

Tax Collector

The Tax Collector's tax ledgers were examined and a substantial number of credit entries were checked to the ledger accounts. The daily cash receipts were traced to the cashbook and proved to the controlling account in the City Auditor's and City Treasurer's Office.

The following is a summary of the collection activity for the year:

	Property	Poll
Tax Levy — 1965	$11,071,220.44	$72,382.00
Additional Assessment and Charges	7,540.34	1,994.00
	11,078,760.78	74,376.00
Cash Collected, Discounts and Abatements	10,154,663.16	50,262.00
Percent Collected	91.66%	67.58%
Percent Collected in 1964	90.50%	69.21%

City Clerk

A comprehensive test was made of the receipts and cash records in the office of the City Clerk which included licenses, permits and other fees collected.

Other Departments

In the course of the audit, I also examined the departmental records maintained by the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Welfare, Health and City Scales.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted.

LEONARD D. RICCIO.
Certified Public Accountant

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1965. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith, subject to my comments and explanations which are part of this report, fairly reflects the financial condition of the City of Manchester as at December 31, 1965 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,

Certified Public Accountant

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1965

EXHIBIT A

ASSETS

Schedule Number				
1	Cash on Hand and in Banks:			
	Custody of City Treasurer			
	Cash Overdraft		$—25.851.20	
	Unavailable for City Purposes		458.522.20	
			432.671.00	
	In Hands of City Officials			
	Water Works	$ 300.00		
	City Clerk	400.00		
	Tax Collector	500.00		
	Schools	100.00		
	Manchester High School Athletics	1.100.00		
	Building	50.00		
	Board of Recreation	100.00	2,550.00	
				$ 435.221.00
2	Taxes Receivable:			
	Levy of 1959		294.71	
	Levy of 1960		3,648.12	
	Levy of 1961		3.853.20	
	Levy of 1962		4.281.82	
	Levy of 1963		4.955.99	
	Levy of 1964		28.116.81	
	Levy of 1965		951,395.94	
				996.546.59
2	Head Taxes (Collectible for the State of New Hampshire)			76.265.00
3	Tax Titles — City			166.285.63
3	Tax Deeds			5.997.93
	Tax Titles — Redeemed by Others		104.85	
	Less Contra Account		104.85	
				—0—
4	Accounts Receivable — Regular		68.835.68	
	Accounts Receivable — City Departments		42,058.80	
				110.894.48
5	Water Works:			
	Accounts Receivable			88,140.66
	Miscellaneous:			
	Charles H. Bartlett Fund		515.00	
	Highway Layout Manchester U. S. 305 (1) C-4331		18.35	
				533.35
	TOTAL ASSETS			$1.879.884.64

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1965

EXHIBIT A

LIABILITIES

Schedule Number				
6	Current Debt:			
	Accounts Payable and Accruals	$ 574,949.25		
	U. S. Savings Bonds Deductions	398.00		
	Teachers Retirement	68,000.99		
	Teachers Social Security	10,505.54		
	Social Security Deductions—Regular	24,590.75		
			$	678,444.53
7	Revenue Appropriation Balances To 1965 (Exhibit G)			421,365.01
	Water Works:			
	Water Revenue (Reserve for Appropriation When Collected)			88,140.66
	1966 Revenue Collected in Advance			10,350.32
	Tailings			7,917.27
	Other Funds:			
	Manchester High Athletic Fund	8,525.07		
	Cafeteria Fund	22,951.85		
	Library Fines	5,691.38		
				37,168.30
	State of New Hampshire Head Taxes Collected But Not Remitted to State:			
	Taxes	13,810.00		
	Cost	421.00		
		14,231.00		
	Billed But Not Collected	76,265.00		
				90,496.00
8	Parking Meters			125,863.08
	Capital Reserve Fund			25,000.00
9	Revenue of 1965 and Prior Years (Surplus)			395,139.47
	TOTAL LIABILITIES			$1,879,884.64

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1965

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1965		
Merchants National Bank	$1,036,732.62	
Amoskeag National Bank	825,233.37	
Manchester National Bank	57,875.07	
Merchants National Bank—Savings Account	61,800.50	
		$1,981,641.56
Invested Funds		6,000,000.00
Cash on Hand December 31, 1965		62,858.62
TOTAL CASH (EXHIBIT A — SCHEDULE 1A)		$8,044,500.18
To Be Applied As Follows		
Revenue Cash (Exhibit A)	$ 432,671.00	
Non-Revenue Cash and Invested Funds	7,611,829.18	
		$8,044,500.18
Revenue Cash Composition		
Water Works Cash	$ 77,072.71	
Cafeteria Fund	22,951.85	
Social Security—Regular	24,590.75	
U. S. Savings Bonds	398.00	
Teachers Retirement	68,000.99	
Teachers Social Security	10,505.54	
Parking Meters	125,863.08	
Manchester High Athletic Fund	8,525.07	
Head Tax Cash	11,955.00	
Library Fines	5,691.38	
Youth Corps	102,967.80	
Cash Unavailable for City Purposes	458,522.20	
Cash Overdraft	—25,851.20	
EXHIBIT A	$ 432,671.00	

City of Manchester

TREASURER'S DEPARTMENT

CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January	$ 1,693,030.23	$ 4,553,574.84	$ 2,756,724.77	$ 3,489,880.30
February	3,489,880.30	542,937.21	1,291,077.75	2,741,739.76
March	2,741,739.76	4,660,619.91	1,273,868.20	6,128,491.47
April	6,128,491.47	964,443.28	1,686,129.56	5,406,805.19
May	5,406,805.19	4,475,570.80	1,417,879.83	8,464,496.16
June	8,464,496.16	731,135.97	1,755,774.19	7,439,857.94
July	7,439,857.94	559,108.00	1,667,858.10	6,331,107.84
August	6,331,107.84	6,332,749.44	1,749,405.45	10,914,451.83
September	10,914,451.83	1,016,390.60	1,635,183.31	10,295,659.12
October	10,295,659.12	929,785.83	2,168,955.69	9,056,489.26
November	9,056,489.26	11,859,084.31	5,642,421.73	15,273,151.84
December	15,273,151.84	3,259,830.46	10,488,482.12	8,044,500.18
Totals for the Year		$39,885,230.65	$33,533,760.70	
Balance:				
January 1, 1965—Cash		1,693,030.23		
December 31, 1965—Cash and Invested Funds			8,044,500.18	
		$41,578,260.88	$41,578,260.88	

City of Manchester
STATEMENT OF TAX COLLECTOR'S DEPARTMENT
For the Fiscal Year Ended December 31, 1965
EXHIBIT A — SCHEDULE 2

	1959	1960	1961	1962	1963	1964	1965 Property	1965 Poll	Head Taxes 1964	Head Taxes 1965
Balance January 1, 1965	$3,605.30	$3,942.92	$4,282.16	$4,987.26	$6,459.64	$1,049,026.27			$73,940.00	
Charges										
1965 Tax Warrant							$11,058,777.49	$72,382.00		$229,290.00
1965 National Bank Stock Tax							12,442.95			
Additional Taxes Assessed	37.31	42.00	110.70	117.34	125.01	2,722.92	7,540.34	1,994.00	7,905.00	5,480.00
Refunds on Overpayment and Corrections	1.13	1.20	1.20	1.27	3.59	8,589.05	3,084.32	100.00		
Total Charges	38.44	43.20	111.90	118.61	128.60	11,311.97	11,081,845.10	74,476.00	7,905.00	5,480.00
Total Charges and Balances	3,643.74	3,986.12	4,394.06	5,105.87	6,588.24	1,060,338.24	11,081,845.10	74,476.00	81,845.00	234.770.00
Credits										
Cash Collections	103.03	232.00	358.70	519.34	1,079.01	14,501.10	10,079,768.73	50,262.00	54,085.00	158,405.00
Abatements and Corrections	3,246.00	106.00	182.16	304.71	353.24	1,017,720.33	20,960.50		27,760.00	100.00
Discounts Allowed on Property Taxes							53,933.93			
Total Credits	3,349.03	338.00	540.86	824.05	1,632.25	1,032,221.43	10,154,663.16	50,262.00	81,845.00	158.505.00
BALANCE DECEMBER 31, 1965	$ 294.71	$3,648.12	$3,853.20	$4,281.82	$4,955.99	$ 28,116.81	$ 927,181.94	$24,214.00	$ —0—	$ 76,265.00

Reconciliation December 31, 1965 to September 30, 1966

Balance December 31, 1965	$ 294.71	$3,648.12	$3,853.20	$4,281.82	$4,955.99	$ 28,116.81	$ 927,181.94	$24,214.00		$ 76,265.00
Charges in 1966	—0—	41.40	43.80	46.41	47.10	54.76	263.24	2,002.00		7,380.00
	294.71	3,689.52	3,897.00	4,328.23	5,003.09	28,171.57	927,445.18	26,216.00		83,645.00
Credits in 1966	—0—	243.40	373.80	512.41	747.10	2,241.36	925,566.75	20,494.00		65,765.00
Balance September 30, 1966	294.71	3,446.12	3,523.20	3,815.82	4,255.99	25,930.21	1,878.43	5,722.00		17,880.00
Balance Verified per Detail	294.71	3,448.12	3,515.20	3,809.82	4,245.99	25,942.13	1,734.34	5,560.00		17,970.00
DIFFERENCES — DETAIL OVER OR SHORT*	$ —0—	$ 2.00	$ 8.00*	$ 6.00*	$ 10.00*	$ 11.92	$ 144.09*	$ 162.00*		$ 90.00

CITY OF MANCHESTER

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1965	$ 72,217.63	$6,407.30
Charges in 1965		
Adjustment to Revenue of Prior Years		.03
Transfer from Tax Titles		1,470.96
Taxes Paid by City	144,714.03	
Refunds		6.45
	216,931.66	7,884.74
Credits in 1965		
Cash	49,093.60	1,886.81
Abatements of Adjustment	81.47	
Transfer to Tax Deeds	1,470.96	
Balance December 31, 1965	$166,285.63	$5,997.93

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS RECEIVABLE

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1965	Charges	Credits	Balance December 31, 1965
Highway	$ 78,927.77	$142,914.36	$197,026.80	$ 24,815.33
School	28,593.56	314,751.68	284,214.09	59,131.15
Recreation		7,289.60	3,789.60	3,500.00
Parks and Playgrounds		3,469.70	2,707.20	762.50
Man. Airport Authority	6,373.59	32,719.32	34,042.45	5,050.46
Police	19,599.17	39,841.79	41,805.92	17,635.04
Fire	45.00		45.00	—0—
TOTALS	$133,539.09	$540,986.45	$563,631.06	$110,894.48

SUMMARY

Accounts Receivable—Regular	$ 68,835.68
Accounts Receivable—City Departments	42,058.80
	$110,894.48

CITY OF MANCHESTER
SCHEDULE OF WATER WORKS
For the Fiscal Year Ended December 31, 1965
EXHIBIT A — SCHEDULE 5

	Zone 1	Zone 2	Zone 3	Zone 4	Industrial	Building	Miscellaneous	Fire Protection Charges	Total
Balance January 1, 1965	$ 50,530.91	$ 1,869.97	$ 8,142.84	$ 7,539.54	$ 13,383.76		$ 9,617.79	$ 8,700.70	$ 99,785.51
Accounts Rendered 1965:									
First Quarter	50,175.11	57,608.14	41,769.73	16,224.28	38,822.07	$ 24.00	11,214.49	8,172.90	224,010.72
Second Quarter	58,930.97	57,046.99	41,846.49	17,400.10	39,929.71	124.00	20,887.98	8,403.90	244,570.14
Third Quarter	71,159.53	74,489.00	58,679.51	20,849.47	43,653.03	171.00	87,099.10		356,100.64
Fourth Quarter	38,403.10	70,647.95	43,454.24	16,508.10	40,218.09	126.00	42,640.05	16,576.80	268,574.33
Total Charges	218,668.71	259,792.08	185,749.97	70,981.95	162,622.90	445.00	161,841.62	33,153.60	1,093,255.83
Total Charges and Balances	269,199.62	261,662.05	193,892.81	78,521.49	176,006.66	445.00	171,459.41	41,854.30	1,193,041.34
Credits in 1965:									
Cash	231,517.31	260,390.66	186,359.80	72,951.65	161,280.94	445.00	153,934.02	34,349.40	1,101,228.78
Abatements and Adjustments	265.96	740.61	401.27	415.10	471.95		1,154.72	231.00	3,680.61
Total Credits	231,783.27	261,131.27	186,761.07	73,366.75	161,752.89	445.00	155,088.74	34,580.40	1,104,909.39
Balance December 31, 1965	$ 37,416.35	$ 530.78	$ 7,131.74	$ 5,154.74	$ 14,253.77	$ —0—	$ 16,370.67	$ 7,273.90	$ 88,131.95

Reconciliation December 31, 1965 to August 31, 1966

Balance December 31, 1965	$ 37,416.35	$ 530.78	$ 7,131.74	$ 5,154.74	$ 14,253.77	$ —0—	$ 16,370.67	$ 7,273.90	$ 88,131.95
Charges in 1966	111,806.82	183,136.05	79,607.54	32,627.35	107,858.07	258.00	91,935.60	19,636.20	626,865.63
	149,223.17	183,666.83	86,739.28	37,782.09	122,111.84	258.00	108,306.27	26,910.10	714,997.58
Credits in 1966	148,952.20	175,368.10	86,427.50	36,596.37	101,920.82	258.00	80,530.68	26,646.10	656,699.77
Balances August 31, 1966	270.97	8,298.73	311.78	1,185.72	20,191.02	—0—	27,775.59	264.00	58,297.81
Balances Verified	265.97	8,256.48	306.38	1,185.72	20,191.02	—0—	27,775.59	264.00	58,245.16
DIFFERENCES - Detail Over or Short*	$ 5.00*	$ 42.25*	$ 5.40*	$ —0—	$ —0—	$ —0—	$ —0—	$ —0—	$ 52.65*

City of Manchester
SCHEDULE OF LIABILITIES
As at December 31, 1965
EXHIBIT A — SCHEDULE 6

Revenue Accounts

	Amount
Mayor	$ 319.06
Aldermen	542.75
Auditor	1,050.86
Treasurer	551.15
Tax Collector	1,176.99
Assessor	1,035.47
Solicitor	256.50
City Clerk	1,914.02
Zoning Board of Adjustment	224.69
Elections	7.70
Board of Registrars	95.94
Planning Board	1,822.49
Civil Defense	654.69
Custodian of Deeded Property	95.70
City Hall	938.63
Old Court House	296.23
Public Comfort Station	178.09
Industrial Council	936.78
Public Agency	156.56
Police	22,285.91
William J. Moore Center	122.95
Probation	214.71
Fire	33,912.34
Sealer of Weights and Measures	84.10
Incinerator Repairs	912.21
Health	4,488.04
City Physician	1,710.85
Building Department	7,394.18
District Court	280.63
Highway	97,708.75
New Highways	1,512.50
Street Lighting	19,997.29
Administrative and Outside Relief	33,221.84

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1965
EXHIBIT A — SCHEDULE 6 — *Concluded*

Revenue Accounts

Old Age Assistance	72,719.71
Permanent Disabled	11,340.49
Schools	36,542.99
Project Headstart	726.00
City Library	6,185.01
New Sewers	106.40
Parks and Playgrounds	4,729.12
Permanent Improvements	1,086.45
Golf, Athletic Field, Coliseum	3,295.23
Recreational Purposes	1,536.23
Manchester Airport Authority	2,266.19
Pensions	2,239.05
Incidentals	16,694.68
Refunds	35.49
Teachers State Pension Fund	70,773.48
Social Security	30,858.79
Publicity Fund	1,500.00
Water Department	67,580.33
Public Scales	24.64
Cemetery	4,934.68
Printing	1,246.00
Community Action Program	102.33
Neighborhood Youth Corps	2,302.91
Cash Variations	22.45
TOTAL ACCOUNTS PAYABLE	$574,949.25

CITY OF MANCHESTER
SUMMARY OF REVENUE APPROPRIATION ACCOUNT
For the Year Ended December 31, 1965
EXHIBIT A — SCHEDULE 7

Balance Brought Forward From 1964		$ 316,329.21
Add		
Appropriations	$13,231,261.71	
Additional Appropriation	107,895.00	
Cash Receipts	603,242.03	
Transfers from Non-Revenue Accounts	181,191.56	
Water Department Cash Receipts	1,101,228.78	
Accounts Receivable Billings	187,080.72	
Interest on Temporary Investments	73,902.49	
Interest on Parking Meters	180.00	
		15,485,982.29
		15,802,311.50
Deduct		
Cash Disbursements	11,515,476.69	
Discounts Allowed on Taxes	53,933.93	
Accounts Payable December 31, 1965	574,949.25	
Abatements	39,934.88	
Abatements and Corrections	450.00	
Unexpended Revenue Appropriation	70,643.74	
Transfer of Contingency Fund	125,000.00	
Transfer to Non-Revenue Accounts	558.00	
		15,380,946.49
BALANCE CARRIED FORWARD TO 1966 (EXHIBIT A)		$ 421,365.01

CITY OF MANCHESTER

STATEMENT OF PARKING METER FUND

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1965			$166,422.27
Add Receipts			
Parking Meter Collections		$188.550.06	
Hood Revenue		651.05	
Refunds		2,339.62	
			191,540.73
			357,963.00
Deduct Disbursements			
Treasurer's Office:			
Salaries		24,555.52	
Police Department:			
Salaries		41.610.92	
Highway Department:			
Expenses		126,970.02	
Traffic Engineers:			
Salaries		800.00	
Other Expenses:			
Lights	$17.530.69		
Miscellaneous and Repairs	28.48		
Bonds	15.000.00		
Interest on Bonds	360.00		
Taxes on Parking Lot	1.492.04		
Parking Meter Expense	3.152.25		
Maintenance of Grounds	600.00		
		38,163.46	
			232,099.92
CASH BALANCE DECEMBER 31, 1965			$125.863.08

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1965 AND PRIOR YEARS

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 9

Balance January 1, 1965		$324,580.22
Add Revenue Credits		
Cash Receipts	$ 32,282.50	
Additional Warrants:		
Property Taxes $1,277.28		
Poll Taxes 1,878.00	3,155.28	
Excess of Estimated Over Actual Liabilities Accrued December 31, 1964	2,078.69	
Tax Deed Adjustment	.03	
Excess Budgetary Credits Over Appropriations (Schedule 9A)	142,598.55	
		180,115.05
Total Credits		504,695.27
Deduct Revenue Charges		
Transfers to 1965 Appropriations	107,895.00	
Cash Paid	300.00	
Abatements and Corrections of Prior Years Charges	1,360.50	
Tax Adjustment	.30	
		109,555.80
BALANCE DECEMBER 31, 1965 (EXHIBIT A)		$395,139.47

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1965
For the Fiscal Year Ended December 31, 1965
EXHIBIT A — SCHEDULE 9A

Budgetary Credits		
Current Year Tax Warrant:		
Property Taxes	$11,058,777.49	
Poll Taxes	72,382.00	
National Bank Stock Tax	12,442.95	
		$11,143,602.44
Estimated Revenue	1,962,659.27	
Add Excess Actual Revenue Over Estimated Revenue (Schedule 9B)	87,420.47	
		2,050,079.74
Appropriation Unexpended Balance (Exhibit G)		70,643.74
Total Budgetary Credits		13,264,325.92
Budgetary Appropriations		
Appropriations	12,397,082.50	
Hillsborough County Tax	709,179.21	
Transfer to Capital Reserve Account	25,000.00	
		13,131,261.71
		133,064.21
Other Credits		
Additional Warrants:		
Property Taxes	7,540.34	
Poll Taxes	1,994.00	
		9,534.34
EXCESS BUDGETARY CREDITS OVER APPROPRIATIONS REVENUE OF 1965 AND PRIOR YEARS (SCHEDULE 9)		$ 142,598.55

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1965

EXHIBIT A — SCHEDULE 9B

Budgetary Estimate			$1,962,659.27
Cash Receipts (See Exhibit E)		$1,716,495.31	
1965 Sunday Permits Collected in 1964		10,474.82	
Accounts Receivable Billing:			
School	$314,749.68		
Recreation and Aviation	7,019.60		
Airport Authority	32,178.20		
		353,938.48	
		2,080,908.61	
Deduct Other Charges			
Abatements of Accounts Receivable	10,472.62		
City Share Sale of Lots and Graves	20,340.03		
Cash Refund	16.22		
		30,828.87	
			2,050,079.74
EXCESS ACTUAL REVENUE OVER BUDGETARY ESTIMATE (EXHIBIT A — SCHEDULE 9A)			$ 87,420.47

BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1965

EXHIBIT B

ASSETS

Cash in Banks	$1,611,829.18	
Invested Funds	6,000,000.00	
TOTAL ASSETS		$7,611,829.18

LIABILITIES

Accounts Payable and Accruals		$ 40,281.44	
Non-Revenue Appropriations			
Highway	$ 992,506.94		
Schools	6,398,403.83		
Recreation	30,886.58		
Airport Authority	149,750.39		
		7,571,547.74	
TOTAL LIABILITIES			$7,611,829.18

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1965
EXHIBIT C

ASSETS		
Net Bonded Debt:		
Bonds		$17,554,000.00
TOTAL ASSETS		$17,554,000.00
LIABILITIES		
Serial Bonds:		
Highways	$ 611,212.43	
Sewers	1,550,702.73	
Bridges	284,867.67	
New Garage	17,898.39	
Parks and Playgrounds	179,957.02	
Recreation	96,372.91	
Library	8,097.42	
Fire	134,680.88	
School	11,799,002.52	
Police	5,694.87	
New Highways	516,000.00	
Pearl Street Project	337,500.00	
Ice Skating Arena	431,905.44	
Spruce Street Development Project	383,698.64	
Manchester Municipal Airport	213,709.08	
Construction Flat Iron Project, M.H.A.	688,700.00	
Downtown IA Redevelopment Project	300,000.00	
TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1)		$17,554,000.00

CITY OF MANCHESTER

SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1965

EXHIBIT C — SCHEDULE 1

Description	Date of Issue	Date of Maturity	Term (Years)	Rate	Original Amount	Outstanding December 31, 1965
Municipal Improvements and Equipment	Aug. 1, 1946	Aug. 1, 1956	20	1 1/2%	$590,000.00	$ 29,000.00
Municipal Improvements	Aug. 1, 1947	Aug. 1, 1966-67	20	1 1/2%	295,000.00	28,000.00
Bridge and Sewer Construction	Aug. 1, 1948	Aug. 1, 1966-68	20	2%	185,000.00	27,000.00
Bridge, Highway and Sewer Construction	Sept. 1, 1949	Sept. 1, 1966-69	20	1 3/4%	305,000.00	60,000.00
Bridge and Sewer Construction	Sept. 1, 1950	Sept. 1, 1966-70	20	1 1/2%	175,000.00	40,000.00
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1966-71	20	1 3/4%	175,000.00	35,000.00
Highway and Sewer Construction	Sept. 1, 1952	Sept. 1, 1966-72	20	2 1/5%	270,000.00	91,000.00
Highway and Sewer Construction	Sept. 1, 1953	Sept. 1, 1966-73	20	2 1/10%	200,000.00	80,000.00
New Bridges	Sept. 1, 1953	Sept. 1, 1966-73	20	2 1/10%	600,000.00	240,000.00
Sewer Construction	Sept. 1, 1954	Sept. 1, 1966-74	20	1 8/10%	100,000.00	45,000.00
School Construction	Sept. 1, 1954	Sept. 1, 1966-74	20	1 8/10%	750,000.00	315,000.00
New Sewer and Highway	Nov. 1, 1955	Nov. 1, 1966-75	10	2 4/10%	110,000.00	50,000.00
School Construction	Nov. 1, 1955	Nov. 1, 1966-75	20	2 4/10%	430,000.00	200,000.00

SCHEDULE OF BONDS OUTSTANDING
EXHIBIT C — SCHEDULE 1 — *Concluded*

New Sewer and Highway Construction	Oct.	1, 1958	Oct.	1, 1966-68	10	3 1/4%	275,000.00	75,000.00
School Construction and Improvement	Oct.	1, 1958	Oct.	1, 1966-78	20	3 1/4%	1,100,000.00	715,000.00
New Memorial High School	Sept.	1, 1959	Sept.	1, 1966-79	20	3 6/10%	2,800,000.00	1,960,000.00
School Construction and Equipment	May	1, 1960	May	1, 1966-70	10	3 1/2%	80,000.00	40,000.00
Municipal Improvements	May	1, 1960	May	1, 1966-80	20	3 1/2%	1,040,000.00	780,000.00
Municipal Improvements and Equipment	Sept.	1, 1961	Sept.	1, 1966-81	20	3 4/10%	960,000.00	768,000.00
Municipal Improvements and Equipment	Sept.	1, 1961	Sept.	1, 1966-81	20	3 4/10%	550,000.00	438,000.00
Municipal Improvements Loan Bonds	Nov.	1, 1962	Nov.	1, 1966-82	20	2 9/10%	1,095,000.00	930,000.00
Permanent Public Improvement and Equipment Bonds	Dec.	1, 1963	Dec.	1, 1966-84	20	3 1/10%	698,000.00	628,000.00
Permanent Public Improvement Bonds	Dec.	1, 1963	Dec.	1, 1966-74	10	3 1/10%	575,000.00	455,000.00
School Bonds	Nov.	1, 1965	Nov.	1, 1966-84	19	3 4/10%	7,500,000.00	7,500,000.00
Permanent Improvement and Equipment Bonds	Nov.	1, 1965	Nov.	1, 1966-85	20	3 4/10%	1,725,000.00	1,725,000.00
Urban Redevelopment Bonds	Nov.	1, 1965	Nov.	1, 1966-84	19	3 4/10%	300,000.00	300,000.00
TOTAL SERIAL BONDS								$17,554,000.00

CITY OF MANCHESTER

STATEMENT OF BONDS AUTHORIZED AND ISSUED

During The Year Ended December 31, 1965

EXHIBIT C — SCHEDULE 1A

Description	Date of Issue	Date of Maturity	Term (Years)	Interest Rate of	Amount Authorized and Issued	Price Sold At	Premium	Accrued Interest	Total Cash Received
School Bonds	Nov. 1, 1965	Nov. 1, 1966-84	19	3 4/10%	$7,500,000.00				
Permanent Improvement and Equipment Bonds	Nov. 1, 1965	Nov. 1, 1966-85	20	3 4/10%	1,725,000.00				
Urban Redevelopment Bond	Nov. 1, 1965	Nov. 1, 1966-84	19	3 4/10%	300,000.00				
					$9,525,000.00	$100,169.96	$16,188.69	$14,393.33	$9,555,582.02

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1965

EXHIBIT D

ASSETS

Schedule Number				
	Cemetery Trust Funds (Perpetual Care)			
	Cash in Banks:			
	Amoskeag Savings	$333,105.89		
	Manchester Savings	24,424.53		
	Merchants Savings	125,314.54		
1	Total Cash — Perpetual Care		$482,844.96	
2	Securities		820,096.01	
	Total Cemetery Trust Funds (Perpetual Care)			$1,302,940.97
	Cemetery Trust Funds (Special Care)			
	Cash in Banks:			
	Amoskeag Savings		53,772.78	
	Manchester Savings		47,669.31	
	Merchants Savings		49,806.76	
	Manchester Federal Savings and Loan		18,279.19	
3	Total Cemetery Trust Funds — Cash (Special Care)			169,528.04
	Other Funds			
	Cash in Banks:			
	Manchester Savings		37,404.01	
	Merchants Savings		18,541.78	
4	Total Other Funds — Cash			55,945.79
	Library Trust Funds			
	Cash on Hand		91.63	
	Cash in Banks:			
	Amoskeag Savings	13,716.15		
	Manchester Savings	28,360.33		
	Merchants Savings	146,297.73		
			188,374.21	

City of Manchester

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1965

EXHIBIT D — *Continued*

ASSETS

Library Trust Funds — Concluded			
5	Total Cash	188,465.84	
5	Cash in Custody of the City Treasurer	10,000.00	
6	Securities	3,791.50	
	Equity in Kennard Building	50,000.00	
	Total Library Trust Funds — Assets		252,257.34
	TOTAL ASSETS		$1,780,672.14

LIABILITIES

Perpetual Care		
Pine Grove Cemetery	$1,172,130.59	
Valley Cemetery	95,214.29	
Piscataquog Cemetery	23,313.65	
Merrill Cemetery	7,568.69	
Amoskeag Cemetery	3,412.57	
Stowell Cemetery	1,301.18	
		$1,302,940.97
Special Care		
Pine Grove Cemetery	145,783.19	
Valley Cemetery	20,429.34	
Piscataquog Cemetery	819.60	
Merrill Cemetery	209.67	
Amoskeag Cemetery	374.31	
Stark Park	1,911.96	
		169,528.04

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1965

EXHIBIT D — *Concluded*

Other Funds		
Fire Damage Replacement	40,580.73	
Charles H. Bartlett Legacy	2,300.39	
Herrick Fund	1,362.53	
Nathan P. Hunt — Children's Fund	6,089.71	
Nathan P. Hunt — School Prize	3,985.55	
Clara N. Brown Fund	1,390.86	
Honor Roll	236.02	
		55,945.79
Library Funds		
Oliver Dean Fund	11,040.57	
Eliza A. Eaton Fund	3,977.84	
Michael Prout Fund	8,322.75	
Mary E. Elliot Fund	3,337.46	
Nora Kennard Jones Fund	141,210.09	
John Hosley Fund	22.55	
Edwin F. Jones Fund	5,122.78	
Emily A. Smith Fund	5,750.78	
James Lidell Arnott Fund	3,101.91	
Mrs. Georgia B. Carpenter Fund	10,093.94	
Frank P. Carpenter Fund	26,600.64	
Ruth C. Dudley Fund	599.97	
Mary M. Tolman Fund	2,092.11	
Frank H. Waters Fund	3,193.09	
Chaminade Cash Fund	595.78	
Agnes R. Hunt Fund	7,481.91	
Daniel Clark Fund	9,621.54	
Moody-Currier Fund	5,000.00	
John Hosley Fund	5,000.00	
Unexpended Balance: Various Cash Funds	91.63	
		252,257.34
TOTAL LIABILITIES		$1,780,672.14

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

PERPETUAL CARE

As at December 31, 1965

EXHIBIT D — SCHEDULE 1

	Book Number	Balance January 1, 1965	Deposits	Withdrawals	Balance December 31, 1965
Pine Grove Cemetery					
Amoskeag Savings Bank	151323	$ 9,041.18	$ 390.40		$ 9,431.58
Amoskeag Savings Bank	259966	12,042.53	3,841.32	$ 1,330.00	14,553.85
Amoskeag Savings Bank	259967	37,131.17	124,166.91		161,298.08
Amoskeag Savings Bank	259968	19,035.23	4,793.78	1,813.00	22,016.01
Amoskeag Savings Bank	313766	21,186.30	11,222.59		32,408.89
Amoskeag Savings Bank	313767	21,631.84	18,886.97		40,518.81
Manchester Savings Bank	702035	7,403.83	338.83		7,742.66
Merchants Savings Bank	80024	4,426.30	191.11	190.00	4,427.41
Merchants Savings Bank	16073	56,721.36	24,393.84	36,729.50	44,385.70
Merchants Savings Bank	20250	42,070.18	14,623.93		56,694.11
Total Pine Grove Cemetery		230,689.92	202,849.68	40,062.50	393,477.10

Valley Cemetery					
Amoskeag Savings Bank	68808	20,053.60	865.16	2,335.00	18,583.76
Manchester Savings Bank	702034	14,707.62	673.07		15,380.69
Merchants Savings Bank	16072	2,378.68	102.69		2,481.37
Merchants Savings Bank	80059	9,450.69	408.09		9,858.78
Merchants Savings Bank	98298	3,462.24	2,124.34		5,586.58
Merchants Savings Bank	98299	1,127.50	753.09		1,880.59
Total Valley Cemetery		51,180.33	4,926.44	2,335.00	53,771.77
Piscataquog Cemetery					
Amoskeag Savings Bank	126851	4,807.04	207.58	25.00	4,989.62
Amoskeag Savings Bank	126852	195.11	8.41		203.52
Amoskeag Savings Bank	126853	3,556.62	153.58		3,710.20
Amoskeag Savings Bank	126854	14,384.17	621.14	595.00	14,410.31
Total Piscataquog Cemetery		22,942.94	990.71	620.00	23,313.65
Merrill Cemetery					
Amoskeag Savings Bank	69517	7,438.96	321.23	191.50	7,568.69
Amoskeag Cemetery					
Amoskeag Savings Bank	151322	3,358.54	145.03	91.00	3,412.57
Stowell Cemetery					
Manchester Savings Bank	702036	1,275.80	58.38	33.00	1,301.18
TOTAL CASH (PERPETUAL CARE) ALL CEMETERIES (EXHIBIT D)		$316,886.49	$209,291.47	$43,333.00	$482,844.96

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES IN CUSTODY OF THE CITY TREASURER

As at December 31, 1965

EXHIBIT D — SCHEDULE 2

PINE GROVE CEMETERY

	Date of Issue	Date of Maturity	Rate	Amount
City of Manchester Bonds				
U. S. Treasury Bonds	April 15, 1943	June 15, 1966-69	2 1/2%	$100,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1966-69	2 1/2%	50,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2%	50,000.00
U. S. Treasury Bonds	Oct. 1, 1957	Oct. 1, 1969	4%	50,000.00
U S. Treasury Bonds	Dec. 2, 1957	Nov. 15, 1974	3 7/8%	10,000.00

The Federal Land Bank	Feb. 2, 1959	Mar. 20, 1969	4 3/8%	98,500.00
The Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4%	49,625.00
U. S. Treasury Bonds	Jan. 23, 1959	Feb. 15, 1980	4%	59,400.00
Federal National Mortgage Assoc.	April 10, 1959	Apr. 10, 1969	4 3/8%	49,625.00
American Tel. & Tel. Co. Bonds	Nov. 1, 1960	Nov. 1, 1992	4 3/4%	50,782.42
2 Veterans Administration Loans	Oct. 25, 1962	Monthly	4 3/4%	25,733.97
4 Veterans Administration Loans	Nov. 28, 1962	Monthly	4 3/4%	48,903.29
4 Veterans Administration Loans	Jan. 9, 1963	Monthly	4 3/4%	48,912.63
4 Veterans Administration Loans	Jan. 10, 1963	Monthly	4 3/4%	47,680.07
2 Veterans Administration Loans	Jan. 14, 1963	Monthly	4 3/4%	12,017.74
1 Veterans Administration Loans	Jan. 22, 1963	Monthly	4 3/4%	13,974.13
3 Veterans Administration Loans	Feb. 11, 1963	Monthly	4 3/4%	41,442.52
1 Veterans Administration Loans	Sept. 11, 1963	Monthly	3 1/2%	13,499.24
TOTAL SECURITIES — PINE GROVE CEMETERY				$820,096.01

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

SPECIAL CARE

As at December 31, 1965

EXHIBIT D — SCHEDULE 3

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1965
Pine Grove Cemetery					
Consolidated ($200)	Amoskeag	275878	$ 10,000.00	$ 1,096.92	$ 11,096.92
Consolidated ($150)	Amoskeag	275879	15,988.16	1,467.22	17,455.38
Consolidated (Misc.)	Amoskeag	306235	9,435.00	722.83	10,157.83
Medora W. Elliot	Amoskeag	188141	500.00	38.11	538.11
Gordon F. Palmer	Amoskeag	219177	837.50	80.53	918.03
William C. Spear	Amoskeag	197051	2,500.00	482.82	2,982.82
Ottilie Wagner-Hosser	Amoskeag	240315	2,500.00	433.41	2,933.41
Oscar P. Brown	Amoskeag	804334	500.00		500.00
Ebenezer Davis and Joseph Fellows	Amoskeag	804322	2,000.00		2,000.00
Consolidated ($200)	Manchester	702045	10,000.00	528.02	10,528.02
Consolidated (Misc.)	Manchester	702044	5,000.00	535.13	5,535.13
Consolidated (Misc.)	Manchester	702050	2,825.00	355.10	3,180.10
Barton and Hill	Manchester	702039	1,200.00	1,150.16	2,350.16
Halbert N. Bond	Manchester	702043	1,700.00	211.58	1,911.58
Eliza A. Clark	Manchester	702041	500.00	144.47	644.47
Jennie M. Corey	Manchester	702042	2,500.00	926.83	3,426.83
Oliver Gould	Manchester	702037	500.00	4.86	504.86

May F. Nichols	Manchester	702038	500.00	320.03	820.03
J. Brodie and Charlotte S. Smith	Manchester	702046	1,500.00	286.41	1,786.41
Ottilie Wagner-Hosser	Manchester	183080	200.00	36.20	236.20
Clara Whittemore	Manchester	702040	500.00	129.94	629.94
Consolidated ($250)	Manchester Federal	35081	5,550.00	783.79	6,333.79
Consolidated ($200)	Manchester Federal	28051	10,000.00	1,454.79	11,454.79
Consolidated ($200)	Merchants	60424	10,000.00	679.88	10,679.88
Consolidated ($150)	Merchants	60423	8,750.00	848.66	9,598.66
Consolidated (Misc.)	Merchants	89685	14,550.00	595.96	15,145.96
John H. Andrews and Joseph Herrman	Merchants	31790	2,500.00	864.86	3,364.86
Josie S. Anger	Merchants	56642	1,000.00	86.60	1,086.60
Annie Reid Knox	Merchants	54663	300.00	154.98	454.98
Inez G. Lane	Merchants	67408	1,000.00	225.57	1,225.57
James R. Straw	Merchants	20719	200.00	53.53	253.53
George E. Wagner	Merchants	56044	600.00	44.04	644.04
William W. Ingham	Merchants	80468	700.00	114.92	814.92
Emily E. Kelley	Merchants	80115	2,500.00	289.38	2,789.38
Raco Theodore	Merchants	81361	700.00	50.78	750.78
Laura M. White	Merchants	101705	1,000.00	49.19	1,049.19
TOTAL PINE GROVE CEMETERY			$130,535.66	$15,247.50	$145,783.16

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE
As at December 31, 1965
EXHIBIT D — SCHEDULE 3

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1965
Valley Cemetery					
Consolidated (Misc.)	Amoskeag	306236	$ 979.50	$ 110.70	$ 1,090.20
Hannah Currier	Amoskeag	185386	500.00	360.33	860.33
Gale Trust Fund	Amoskeag	34108	404.49	489.55	894.04
Consolidated (Misc.)	Manchester	702049	500.00	49.71	549.71
E. W. Harrington	Manchester	702047	4,000.00	3,766.94	7,766.94
Frederick Smyth	Manchester	702048	5,000.00	2,453.80	7,453.80
Ernest L. Donaway	Merchants	61190	200.00	11.69	211.69
Eliza B. Green	Merchants	54364	1,000.00	143.18	1,143.18
Carl L. Caton	Merchants	80735	200.00	19.23	219.23
George W. Thayer	Manchester Federal	34577	200.00	40.22	240.22
TOTAL VALLEY CEMETERY			$12,983.99	$ 7,445.35	$ 20,429.34

Piscataquog Cemetery					
Robert Lockhead and Minnie L. McGuire	Amoskeag	262759	$ 400.00	33.75	433.75
Caroline Rundlett	Manchester	168609	125.00	10.46	135.46
Blake and Hurd	Manchester Federal	16484	200.00	50.39	250.39
TOTAL PISCATAQUOG CEMETERY			$ 725.00	$ 94.60	$ 819.60
Merrill Cemetery					
Cleaves M. Harvey	Manchester	149756	$ 200.00	$ 9.67	$ 209.67
Amoskeag Cemetery					
Charles E. Shaw	Merchants	54232	200.00	14.21	214.21
Thomas Hamilton	Merchants	80946	150.00	10.10	160.10
TOTAL AMOSKEAG CEMETERY			$ 350.00	$ 24.31	$ 374.31
Stark Park					
Edith F. Stark	Amoskeag	122381	$ 1,000.00	$ 911.96	$ 1,911.96
TOTAL ALL CEMETERIES			$145,794.65	$23,733.39	$169,528.04

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1965

EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1965	Deposits	Withdrawals	Balance December 31, 1965
Fire Damage Replacement Fund					
Manchester Savings Bank	702033	$30,934.54	$1,415.69		$32,350.23
Merchants Savings Bank	52055	7,889.83	340.67		8,230.50
Charles H. Bartlett Legacy					
Manchester Savings Bank	702032	2,199.72	100.67		2,300.39
Herrick Fund					
Manchester Savings Bank	702030	1,302.91	59.62		1,362.53
Nathan P. Hunt Fund					
Children's Entertainment:					
Merchants Savings Bank	29664	5,980.28	258.23	$148.80	6,089.71
Nathan P. Hunt Fund					
School Prize:					
Merchants Savings Bank	29665	3,820.59	164.96		3,985.55

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1965

EXHIBIT D — SCHEDULE 4 — *Concluded*

	Book Number	Balance January 1, 1965	Deposits	With-drawals	Balance December 31, 1965
Clara N. Brown					
Manchester Savings Bank	702031	1,330.00	60.86		1,390.86
Honor Roll					
Merchants Savings Bank	65411	226.27	9.75		236.02
TOTAL OTHER FUNDS — CASH		$53,684.14	$2,410.45	$148.80	$55,945.79

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1965

EXHIBIT D — SCHEDULE 5

	Book Number	Balance January 1, 1965	Interest and Other Deposits	Withdrawals	Balance December 31, 1965
Oliver Dean Fund					
Amoskeag Savings Bank	94654	$ 3,350.34	$ 144.67	$ 144.67	$ 3,350.34
Manchester Savings Bank	16445	204.28	8.29		212.57
Manchester Savings Bank	704180	4,175.16	191.06	33.47	4,332.75
Merchants Savings Bank	80076	3,258.78	139.61	253.48	3,144.91
		10,988.56	483.63	431.62	11,040.57
Eliza A. Eaton Fund					
Merchants Savings Bank	80469	3,956.94	169.40	148.50	3,977.84
Michael Prout Fund					
Manchester Savings Bank	100664	577.48	23.44		600.92
Manchester Savings Bank	704179	3,145.21	143.93		3,289.14
Amoskeag Savings Bank	106269	3,487.76	150.61	132.95	3,505.42
Merchants Savings Bank	80101	888.92	38.35		927.27
		8,099.37	356.33	132.95	8,322.75
Mary E. Elliot Fund					
Merchants Savings Bank	80077	3,337.01	142.44	141.99	3,337.46

Nora Kennard Jones Fund					
Merchants Savings Bank	37554	82,834.56	14,186.04	5,810.51	91,210.09
John Hosley Fund					
Amoskeag Savings Bank	147827	21.63	.92		22.55
Edwin F. Jones Fund					
Merchants Savings Bank	80231	5,121.63	220.93	219.78	5,122.78
Emily A. Smith Fund					
Merchants Savings Bank	80095	5,512.75	238.03		5,750.78
James Lidell Arnott Fund					
Manchester Savings Bank	159856	573.23	23.28	20.90	575.61
Manchester Savings Bank	704183	2,526.30	115.60	115.60	2,526.30
		3,099.53	138.88	136.50	3,101.91
Mrs. Georgia B. Carpenter Fund					
Manchester Savings Bank	165491	13.28	.54		13.82
Manchester Savings Bank	704181	10,000.07	457.65	377.60	10,080.12
		10,013.35	458.19	377.60	10,093.94
Frank P. Carpenter Fund					
Amoskeag Savings Bank	222579	5,979.65	258.22		6,237.87
Manchester Savings Bank	177951	489.03	19.86		508.89
Manchester Savings Bank	704182	5,948.01	272.20		6,220.21
Merchants Savings Bank	80794		13,633.67		13,633.67
		13,918.01	600.59	14,518.60	
		26,334.70	14,784.54	14,518.60	26,600.64

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1965

EXHIBIT D — SCHEDULE 5 — *Concluded*

	Book Number	Balance January 1, 1965	Interest And Other Deposits	With-drawals	Balance December 31, 1965
Ruth C. Dudley Fund					
Amoskeag Savings Bank	197296	597.68	25.81	23.52	599.97
Mary M. Tolman Fund					
Merchants Savings Bank	80674	2,091.39	90.29	89.57	2,092.11
Frank H. Waters Fund					
Merchants Savings Bank	43429	3,060.95	132.14		3,193.09
Chaminade Cash Fund					
Merchants Savings Bank	39951	564.15	205.33	173.70	595.78
Agnes R. Hunt Fund					
Merchants Savings Bank	52288	3,411.44	924.08	645.11	3,690.41

Daniel Clark Fund					
Merchants Savings Bank	501892		9,621.54		9,621.54
Merchants Savings Bank	53322	9,411.63	405.61	9,817.24	
		9,411.63	10,027.15	9,817.24	9,621.54
Cash on Hand					
Cogswell Benevolent Trust		186.45		154.89	31.56
Smyth Fund Grant		8.49			8.49
Sam Green Fund			10.00		10.00
Gordon Kahn Fund			50.00	23.93	26.07
Arthur E. Porter Fund			15.00	15.00	
Henry R. Stevens Fund			20.00	16.49	3.51
Mary Wright Fund			12.00		12.00
		194.94	107.00	210.31	91.63

IN CUSTODY OF CITY TREASURER

Moody-Currier Fund					
Amoskeag Savings Bank	123865	5,000.00	215.91	215.91	5,000.00
John Hosley Fund					
Merchants Savings Bank	80258	5,000.00	215.90	215.90	5,000.00
TOTAL LIBRARY TRUST FUNDS — CASH		$188,652.21	$43,122.94	$33,309.31	$198,465.84

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — SECURITIES

As at December 31, 1965

EXHIBIT D — SCHEDULE 6

Description	Balance December 31, 1965
72 Shares New Hampshire Insurance Company	$1,489.26
70 Shares American Telephone and Telegraph Company	1,726.53
170 Shares Manchester Gas Company	33.63
34 Shares Standard Oil Company of California	542.08
TOTAL SECURITIES	$3,791.50

City of Manchester

SCHEDULE OF CEMETERY TRUST FUNDS

RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

EXHIBIT D — SCHEDULE 7 — *Concluded*

	Perpetual Care	Special Care
Receipts		
Sale of:		
Lots and Graves	$12,781.15	
Single Graves Perpetual Care	4,032.00	
Single Graves Regular Care	3,360.60	
Discount on V. A. Loan Foreclosure	477.26	
New Trust Fund		$ 9,525.00
Interest:		
Pine Grove Cemetery		
Bonds	21,750.00	
Savings Banks	13,014.96	5,985.32
V. A. Loans	10,183.14	
Sale of Lots	166.88	
Bank Interest:		
Valley Cemetery	2,279.57	900.79
Piscataquog Cemetery	990.71	34.91
Merrill Cemetery	321.23	8.41
Amoskeag Cemetery	145.03	15.85
Stowell Cemetery	58.38	
Edith F. Stark		80.79
Interest:		
Valley Cemetery		
V. A. Loans	1,950.88	
Total Receipts	$71,511.19	$16,551.07

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

EXHIBIT D — SCHEDULE 7

	Perpetual Care	Special Care
Disbursements		
Pine Grove Cemetery:		
Special Care		3,868.09
Perpetual Care — Lots	36,729.50	
Perpetual Care — Single Graves	1,813.00	
Care of Single Graves	1,330.00	
Partial Perpetual Care	190.00	
Perpetual Care:		
Valley Cemetery	2,335.00	409.00
Piscataquog Cemetery	620.00	21.00
Merrill Cemetery	191.50	6.00
Amoskeag Cemetery	91.00	10.00
Stowell Cemetery	33.00	
Stark Park		40.00
Total Disbursements	43,333.00	4,354.09
NET INCREASE IN FUNDS	$28,178.19	$12,196.98

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1965
EXHIBIT D — SCHEDULE 8

	Appropriation Activity	Trust Funds
Receipts and Appropriations		
Carried From 1964	$ 376.92	
City Appropriation	186,400.00	
Cash Receipts	505.55	
Interest — Savings Banks		$ 7,828.94
Dividends		768.65
Rents — Kennard Building		10,551.87
Chaminade Fund		179.46
Miscellaneous Donations		107.00
Total Receipts	187,282.47	19,435.92
Expenditures		
Books and Periodicals	22,527.79	3,294.49
Binding	1,237.68	
Microfilming and Photographs	501.21	154.89
Children's Summer Reading Expense		82.55
Records and Sheet Music	1,057.84	
Lights	2,350.46	279.85
Gas	22.80	
Fuel Oil	2,348.13	
Telephone	1,763.18	
Postage	900.00	
Printing and Supplies	3,300.95	
Furniture and Equipment	5,224.13	
Maintenance	1,353.03	
Building Supplies and Equipment	1,366.86	1,327.00

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1965
EXHIBIT D — SCHEDULE 8 — *Concluded*

	Appropriation Activity	Trust Funds
Expenditures — Concluded		
Travel	505.17	
Bond and Safe Deposit	60.25	
Petty Cash	68.71	
Snow Removal	52.00	
Miscellaneous	10.00	
Bookmobile Expense	1,936.63	
Proportionate Share Rent Expense (Taxes)		4,483.51
Currier, Hosley and Mead Fund	227.72	
Payroll	139,581.63	
Total Expenditures	186,396.17	9,622.29
Balance	886.30	
Carried to 1966	592.10	
Unexpended Balance	$ 294.20	
INCREASE IN TRUST FUND BALANCE		$ 9,813.63

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts		
Taxes: (Exhibit E — Schedule 1)		
Property Taxes	$11,081,963.14	
Poll Taxes — City	68,080.00	
Head Taxes	212,875.00	
Tax Titles	49,093.60	
Tax Deeds	1,886.81	
Cost on Head Taxes	5,858.00	
		$11,419,756.55
Redemption of Property Tax Sales		194.18
Petty Cash—High School Athletics		900.00
Accounts Receivable:		
Highway Department	195,700.07	
School Department	273,845.82	
Police Department	41,805.92	
Recreation	3,789.60	
Parks and Playgrounds	2,707.20	
Manchester Airport Authority	33,949.08	
Fire	45.00	
		551,842.69
Water Works:		
Accounts Receivable		1,101,228.78
Revenue of Prior Years		32,282.50
Revenue of 1966		10,350.32
Library Fines		5,318.44
Parkings Meters		191,540.73
Various Funds:		
Credit Union	647,577.00	
U. S. Savings Bonds	11,076.25	
Cafeteria Fund	284,751.74	
Firemen's Retirement Fund	55,220.01	
Teachers' Retirement Fund	160,995.75	
Police Retirement Fund	14,609.24	
Withholding Tax	984,119.68	
N. H.-Vt. Hospitalization Service	142,781.91	
Manchester High School Athletic Fund	42,197.82	
Social Security — Regular	116,323.51	
Social Security — Teachers	97,705.19	
AFL-CIO Union Dues	11,777.00	
Police Relief Association	6,310.22	
		2,575,445.32

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Balance Sheet Accounts — Continued			
Cemetery Trust Funds:			
Special Funds			9,525.00
Special Trust Fund:			
Edith Stark Fund		40.00	
Nathan P. Hunt		148.80	
			188.80
Bond Anticipation Notes and Interest		4,046,378.89	
Temporary Revenue Loans		8,000,000.00	
Interest on Temporary Loans		95,414.71	
Highway Layout		110.40	
			12,141,904.00
Total Balance Sheet Accounts			28,040,477.31
Estimated Revenue			
State of New Hampshire:			
Interest and Dividend Tax	$162,551.08		
Weights and Measures	923.15		
Railroad Tax	5,774.05		
Savings Bank Tax	90,298.87		
		259,547.15	
Other:			
State Tax Commission — Head Tax	20,091.00		
Manchester School Building Aid	104,170.41		
Other State Aid	19,484.49		
Retarded Children	10,922.97		
		154,668.87	
School Federal Miscellaneous Aids		88,950.00	
Licenses:			
Dogs	7,668.00		
Amusements	5,368.50		
Bowling, Billiard and Pool	1,136.00		
Milk	382.00		
Junk	42.50		
All Others	28,205.05		
		42,802.05	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Estimated Revenue — Continued

Permits:		
Automobile	678,926.29	
Marriage	2,781.00	
Sewers	2,355.00	
Sunday	3,025.00	
		687,087.29
Certified Copies:		
Births, Deaths, Marriages		4,013.00
Public Comfort Stations:		
Scales and Weighing	59.80	
Coin Locks	182.95	
Telephone Collections	215.34	
		458.09
Interest and Cost:		
Interest on Taxes	20,763.03	
Interest on Redemptions	2,591.25	
Cost on Taxes	4,990.65	
Cost on Redemptions	340.18	
Administration Cost on Real Estate	44.00	
Interest on Head Taxes	1,050.49	
		29,779.60
Municipal Court:		
Fines and Forfeits (Schedule 3)		62,039.76
School Department:		
Sale of Books and Supplies	132.30	
Manual Training, etc.	2,138.43	
Miscellaneous	733.30	
		3,004.03
City Library:		
Fines, Miscellaneous Sales		45.68
Recreation:		
Municipal Golf Course	51,939.98	
Athletic Field	4,512.61	
John F. Kennedy Memorial Coliseum	49,111.69	
		105,564.28

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Estimated Revenue — Continued			
Manchester Airport Authority		424.16	
City Scales (Schedule 4)		75.10	
Garbage Licenses		3.00	
Planning Board		307.10	
Probation		40.01	
Board of Assessors		200.00	
Building Department		23,614.60	
Board of Adjustment		970.00	
Parks and Playgrounds		541.50	
Fire		283.50	
Police Department (Beano, Bicycles, Miscellaneous)		7,118.78	
Cemetery Department:			
Sale of Lots and Graves	27,681.45		
Interments	18,630.00		
Care of Lots and Graves	349.20		
Miscellaneous	6,728.00		
Cost of Deeds	12.00		
Interest on Perpetual Care	222.50		
		53,623.15	
Miscellaneous:			
Income from Invested Surplus Funds	101,131.97		
Commissions on Telephone Parking Lot	771.22		
Sale of Land	19,379.10		
New Sidewalks	101.36		
Housing Authority	39,292.94		
		160,676.59	
Interest and Premium on Bonds		30,658.02	
Total Cash Credited to Estimated Revenue			1,716,495.31

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Revenue Appropriation			
Tax Collector		22.27	
Building		1,096.52	
Zoning Board of Adjustments		2,525.00	
Civil Defense		4,250.50	
Health		543.57	
Police		6,329.52	
Fire		2,662.46	
Highway		12,584.38	
Resurfacing		17,602.48	
New Sidewalks		3,022.61	
Planning Board		8,558.82	
Mayor		182.00	
City Clerk		246.06	
Welfare Department:			
Administration and Outside Relief Refunds	10,779.95		
Old Age Assistance	3,982.82		
		14,762.77	
School Sweepstakes	240,248.57		
School - Other	24,880.10		
		265,128.67	
City Library		505.55	
Recreation		1,628.10	
Parks and Playgrounds		1,411.51	
Cemeteries:			
From Funds	47,636.00		
Others	5,895.02		
		53,531.02	
Social Security		15,113.44	
Miscellaneous — Fire Insurance to Public Buildings		137.91	
Water Department		16,821.92	
Project Head Start		51,910.00	
Community Action Program		11,734.00	
Neighborhood Youth Corps		110,765.00	
Total Cash Credits to Revenue Appropriation			603,076.08
			30,360,048.70

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Concluded*

Transfer From Non-Revenue Appropriation		
Daniel Webster Highway, Sewer, etc.	3,649.23	
Erie Street Drain	64,992.01	
Cohas Avenue-Mammoth Road Easterly	30,903.32	
Candia Road-Interstate Highway #93 to Hanover	2,010.27	
Union Street-Heather to River Road	13,819.91	
Gold Street	14,066.24	
Construction Parking Lot North Bridge Street, Pearl Street Project	24.15	
Cilley Road-Jewett Street to Mammoth Road	691.63	
West Auburn Street-Canal Highway, etc.	33,356.91	
New Fire Escapes-School	109.95	
Brown Avenue, Newbury Road Highway	3,648.79	
Bremer Street Highway	12.19	
St. Marie, Demers, Morin, Comeau Streets	13,906.96	
		181,191.56
		30,541,240.26
Cash in Banks and on Hand January 1, 1965		1,483,330.41
TOTAL CASH RECEIPTS		$32,024,570.67

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts		
Accounts Payable		$ 809,991.83
Taxes Refunded		11,681.76
Reserve for Head Taxes		214,615.00
Cost on State Head Tax		5,833.50
Taxes Bought by City:		
Tax Titles	$144,714.03	
Tax Deeds	6.45	
		144,720.48
Property Purchased by Others		194.18
Revenue of 1964 and Prior Years		300.00
Temporary Revenue Loans		9,000,000.00
Interest on Temporary Loans		95,414.71
Accounts Receivable		
Highway Department		12.00
Library Fines Expenses		5,850.30
Various Funds:		
Credit Union	647,577.00	
U. S. Savings Bonds	11,130.25	
Police Retirement Fund	14,609.24	
Firemen's Retirement Fund	55,220.01	
Teachers' Retirement Fund	153,610.73	
Withholding Taxes	984,119.68	
N. H.-Vt. Hospitalization Service	142,781.91	
Manchester High School Athletic Fund	41,151.98	
Athletic Fund Petty Cash	1,100.00	
Cafeteria Fund	268,425.72	
Social Security—Regular	114,534.53	
Social Security—Teachers	99,337.53	
AFL-CIO Union Dues	11,777.00	
Police Relief Association	6,310.22	
		2,551,685.80
Cemetery Trust Funds:		
Special Trust Funds		9,525.00

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Balance Sheet Accounts — Continued			
Other Funds:			
Edith Stark Fund		40.00	
Nathan P. Hunt		148.80	
Charles H. Bartlett Fund		515.00	
			703.80
Estimated Revenue:			
Sale of Graves, Lots and Care			20,356.25
Parking Meters			
(See Exhibit A — Schedule 8)			232,099.92
Highway Layout Manchester U. S. 305(1) C-4331			300.00
Bond Anticipation Notes and Interest			4,046,378.89
Cash Disbursements Charged to Balance Sheet Accounts			$17,149,663.42
Revenue Appropriations			
General Government			
Legislative and Executive:			
Mayor			
Salary	$ 9,000.00		
Secretary and Extra Clerk	6,070.56		
		$15,070.56	
Expenses		9,848.38	
			24,918.94
Aldermen			
Salary		10,500.00	
Expenses		6,105.81	
			16,605.81
Financial:			
Auditor			
Salary	8,999.88		
Clerks' Salaries	26,069.66		
		35,069.54	
Expenses		13,282.96	
			48,352.50

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
General Government			
Treasurer			
Salary	8,499.84		
Clerks' Salaries	11,532.04		
		20,031.88	
Expenses		4,829.20	
			24,861.08
Tax Collector			
Salary	6,458.87		
Deputies' Salaries	12,710.94		
Clerks' Salaries	9,623.36		
Extra Clerks	5,313.85		
		34,107.02	
Expenses		5,908.15	
			40,015.17
Custodian of Tax Deeded Property			
Salary		528.00	
Expenses		28.78	
			556.78
Assessor			
Board Members Salaries	24,599.88		
Census Takers	4,809.00		
Clerks' Salaries	13,467.46		
Extra Clerks	10,917.19		
		53,793.53	
Expenses		5,169.71	
			58,963.24

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government			
Financial:			
Law-City Solicitor			
Salaries		6,499.92	
Expenses		2,379.50	
			8,879.42
City Clerk			
Salary	9,600.00		
Clerks' Salaries	36,603.04		
		46,203.04	
Expenses		6,223.34	
			52,426.38
Election Officials:			
Salaries		12,462.55	
Expenses		3,363.96	
			15,826.51
Board of Registrars:			
Board Members			
Salaries	1,549.68		
Clerks' Salaries	3,669.34		
Extra Clerks	1,109.50		
		6,328.52	
Expenses		3,881.60	
			10,210.12
Planning Board:			
Salaries			
Director	11,249.88		
Clerk and Other Employees	54,358.67		
		65,608.55	
Expenses		21,131.89	
			86,740.44
Consultant Expense			4,969.66

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued		
General Government		
Public Agency:		
Salaries	9,120.21	
Expenses	2,930.34	
		12,050.55
Zoning Board of Adjustment:		
Salaries	1,800.00	
Expenses	2,939.86	
		4,739.86
Civil Defense:		
Salaries	7,430.81	
Expenses	7,854.07	
		15,284.88
Industial Council:		
Agent's Salary 12,249.96		
Clerk's Salary .. 11,513.76		
	23,763.72	
Expenses	8,286.22	
		32,049.94
Manchester Housing Authority		
Expenses		3,500.00
Construction of New City Hall		
Expenses		9,984.09
Transportation Study		22,339.00
Sewage Treatment Plant		
Land Purchase		
Expenses		3,100.00
Land and Buildings:		
City Hall		
Salaries	12,113.70	
Expenses	5,819.88	
		17,933.58

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
General Government			
Old Court House			
Salaries		4,147.74	
Expenses		1,393.14	
			5,540.88
Public Comfort Station			
Salaries		17,903.17	
Expenses		998.55	
			18,901.72
William J. Moore Center			
Expenses			659.43
Protection of Persons and Property			
Police:			
Salaries			
Commissioners	350.00		
Chief	11,032.12		
Deputy and Asst. Chiefs	24,495.76		
Captains	35,033.60		
Others	659,639.22		
		730,550.70	
Expenses		93,304.74	
			823,855.44
Municipal Court:			
Salaries			
Justice		13,999.92	
Acting Justice		320.00	
Associate Justice		1,331.88	
Clerk		5,599.92	
Others		10,783.81	
			32,035.53

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
Protection of Persons And Property			
Probation:			
Salaries			
Chief Officer	6,886.56		
Associate Officers	15,644.57		
Clerks	6,910.67		
		29,441.80	
Expenses		2,111.88	
			31,553.68
Fire:			
Salaries			
Commissioners	404.16		
Chief	10,528.46		
Asst. Chiefs	14,071.55		
Deputies	32,168.36		
Fire Alarm Superintendent	6,023.67		
Permanent Men	1,033,847.80		
		1,097,044.00	
Expenses		70,470.21	
			1,167,514.21
Sealer of Weights and Measures:			
Salary		5,549.88	
Expenses		1,124.29	
			6,674.17
Health and Sanitation			
Health:			
Salaries			
Board Members	474.99		
Health Officer	10,683.20		
School Physicians	5,884.58		
Tuberculosis Physician	480.00		

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
Health and Sanitation			
Nurses	79,294.55		
Vision Specialist	1,653.78		
Inspectors	23,114.15		
Clerks	5,856.09		
Cleaners	2,179.80		
		129,620.94	
Expenses		15,511.49	
			145,132.43
City Physician:			
Salary			6,249.96
Community Guidance Center:			
Expenses			10,000.00
Building Department:			
Administration			
Superintendent's Salary	7,804.51		
Inspectors' Salaries	25,396.14		
Clerks' Salaries	10,093.33		
		43,293.98	
Expenses		13,236.73	
			56,530.71
Repairs to Public Buildings			
Salaries		95,046.55	
Expenses		23,683.13	
			118,729.68
School Fire Safety Improvement			1,400.53
Permanent Improvements			58,050.70
Highway			
Administration:			
Salaries			
Commissioners	325.00		
Surveyor	10,528.74		
Assistant Surveyor	6,096.16		
Clerks	30,534.74		
Administrative Miscellaneous	47,995.33		
		95,479.97	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued		
Highway		
Expenses	10,854.44	
Insurance	60,271.04	
		166,605.45
Highway Maintenance:		
Salaries	93,625.21	
Expenses	30,003.62	
		123,628.83
Sewer Maintenance:		
Salaries	45,272.77	
Expenses	971.91	
		46,244.68
Refuse Disposal:		
Salaries	463,004.48	
Expenses	34,426.38	
		497,430.86
Street Cleaning:		
Salaries		34,208.25
Construction Materials And Supplies:		
Salaries	11,392.71	
Expenses	294,773.63	
		306,166.34
Engineers:		
Salaries	44,786.11	
Expenses	3,590.70	
		48,376.81
Vacation and Sick Leave:		
Salaries		155,788.89
New Sewers:		
Salaries	39,169.55	
Expenses	1,020.84	
		40,190.39

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Highway		
Snow and Ice:		
Salaries	53,806.14	
Expenses	24,670.77	
		78,476.91
Traffic Division:		
Salaries	39,268.36	
Expenses	24,278.61	
		63,546.97
Garage:		
Salaries	111,424.58	
Expenses	160,883.18	
		272,307.76
Resurfacing:		
Salaries	36,830.37	
Expenses	5,890.88	
		42,721.25
New Sidewalks:		
Salaries	13,523.52	
Expenses	4,815.72	
		18,339.24
New Highways:		
Salaries	22,364.56	
Expenses	34,410.00	
		56,774.56
New Equipment Expenses		50,000.00
Incinerator Repair Expenses		9,087.79
Resurfacing — Oiling:		
Salaries		5,161.85
Street Lighting:		
Expenses		214,761.55
Bridge Maintenance:		
Expenses		664.54

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
Welfare			
Administration:			
Salaries			
Commissioner	7,849.92		
Clerks	17,045.90		
		24,895.82	
Expenses		2,993.83	
			27,889.65
Outside Relief			275,285.88
Old Age Assistance			200,486.05
Aid to Permanent Disabled			30,131.06
Education			
School Department:			
Administration			
Salaries			
Superintendent and Assistants	29,922.92		
School Board	4,200.00		
Clerk of Board	1,399.92		
Office	21,538.79		
Accountant	4,679.82		
Attendance Officers	10,633.20		
		72,974.65	
Expenses		4,366.73	
			77,341.38
Instructors			
Salaries		3,405,961.52	
Expenses		211,734.42	
			3,617,695.94

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education			
Operation of Plant			
Salaries		259,789.81	
Expenses		161,458.28	
			421,248.09
Auxiliary Agencies			
Salaries		6,616.59	
Expenses		182,277.54	
			188,894.13
Fixed Charges			
Miscellaneous			35,216.85
Evening School			
Salaries			
Instruction			6,361.00
Summer School			
Salaries			16,360.00
Manchester High Schools			
Athletic Council			
Salaries			13,800.00
School Construction			
Architect Services			1,848.00
Project Head Start:			
Salaries		39,180.36	
Expenses		8,438.44	
			47,618.80
City Library:			
Salaries			
Librarian	8,099.94		
Assistants	54,559.76		
Officers and Janitors	76,921.93		
		139,581.63	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education			
Expenses			
Books	18,593.08		
Others	21,808.73		
Hosley, Currier and Mead Funds	227.72		
		40,629.53	
			180,211.16
Recreation and Aviation			
Municipal Golf Course:			
Salaries		43,352.16	
Expenses		10,962.54	
			54,314.70
Athletic Field:			
Salaries		13,529.95	
Expenses		6,435.41	
			19,965.36
J. F. K. Memorial Coliseum:			
Salaries		17,436.12	
Expenses		14,567.41	
			32,003.53
Manchester Airport Authority:			
Salaries		29,054.74	
Expenses		23,630.52	
			52,685.26
Permanent Improvements And Equipment:			
Expenses			10,000.00
Parks and Playgrounds:			
Salaries			
Superintendent	7,456.77		
Director	7,036.24		
Others	101,613.06		
Bath Houses	31,017.90		
Playgrounds	9,093.50		
Red Cross Program	538 80		
		156,756.27	
Expenses		41,287.34	
			198,043.61

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued		
Permanent Improvements to Parks and Playgrounds:		
Salaries	400.00	
Expenses	8,291.07	
		8,691.07
Recreational Purposes:		
Recreational Purposes:		
Salaries	910.00	
Expenses	5,539.65	
		6,449.65
Unclassified Items		
Pensions	277,395.10	
Damages and Claims	433.27	
Patriotic Purposes	2,443.32	
Printing	726.50	
Incidentals	12,095.61	
Municipal Audit	4,000.00	
Refunds	2,577.60	
Firemen's Pension Fund	66,787.50	
Police Pension Fund	41,883.63	
Teachers' Pension Fund	98,494.58	
Publicity	6,092.00	
Fire Insurance on Public Buildings	15,632.19	
Social Security Fund	145,105.13	
Cash Variation	18.00	
Animal Rescue League	500.00	
Membership Municipal Association	2,020.74	
		676,205.17
Public Service Enterprises		
Water Works:		
Salaries		
Board Members 1,900.00		
Superintendent 10,749.96		
Assistant Superintendent 8,749.92		
Others 405,646.57		
Pensions 23,346.07		
	450,392.52	
Expenses	645,716.10	
		1,096,108.62

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Concluded*

Revenue Appropriations — Continued			
Public Scales:			
Salaries	4,829.88		
Expenses	185.27		
		5,015.15	
Cemeteries			
Salaries	90,849.86		
Expenses	44,532.93		
		135,382.79	
Maturing Principal And Interest			
Principal:			
Serial Bonds		714,000.00	
Interest:			
General Loans	271,095.00		
Temporary Loans	65,000.00		
		336,095.00	
Other Governmental Units			
Hillsborough County Tax		709,179.21	
Community Action Program			
Salaries	6,614.13		
Expenses	722.61		
		7,336.74	
Neighborhood Youth Corps			
Salaries	9,609.33		
Expenses	2,585.13		
		12,194.46	
Total Revenue Appropriations			14,441,678.25
Transfer to Non-Revenue Accounts			
Memorial High School			558.00
Cash on Hand and in Bank December 31, 1965			432,671.00
TOTAL CASH DISBURSEMENTS			$32,024,570.67

CITY OF MANCHESTER

SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1965

EXHIBIT E — SCHEDULE 1

Year of Levy	Taxes		
	Property	Poll	Total
Levy of 1959	$ 35.03	$ 68.00	$ 103.03
Levy of 1960	42.00	190.00	232.00
Levy of 1961	110.70	248.00	358.70
Levy of 1962	117.34	402.00	519.34
Levy of 1963	119.01	960.00	1,079.01
Levy of 1964	1,001,770.33	15,950.00	1,017,720.33
Levy of 1965	10,079,768.73	50,262.00	10,130,030.73
	$11,081,963.14	$ 68,080.00	$11,150,043.14
State of New Hampshire Head Taxes			
Levy of 1963		385.00	
Levy of 1964		54,085.00	
Levy of 1965		158,405.00	
			212,875.00
Taxes Redeemed			
Tax Titles		49,093.60	
Tax Deeds		1,886.81	
Property Purchased by Others		194.18	
			51,174.59
Interest			
On Deferred Taxes		20,763.03	
On Tax Titles Redeemed		2,591.25	
On Head Taxes		1,050.49	
			24,404.77
Cost			
On Deferred Taxes		4,990.65	
On Tax Titles Redeemed		340.18	
On Head Taxes		5,858.00	
			11,188.83
Other Collections			
Administration Cost on Real Estate			44.00
TOTAL			$11,449,730.33

STATEMENT OF CITY CLERK'S RECEIPTS
For the Fiscal Year Ended December 31, 1965
EXHIBIT E — SCHEDULE 2

*Licenses**		
Motor Vehicle Permits	$686,776.61	
Pool, Billiard and Bowling	1,376.50	
Amusement, etc.	5,618.50	
Dog	7,668.00	
Taxi, Job Teams and Junk Dealers	178.00	
Sunday Miscellaneous	5,275.00	
		$706,892.61
Permits and Services		
Writs	26.00	
Marriages	2,781.00	
Corporations and Partnerships	31.00	
Sewers	2,355.00	
Assignment of Wages	2.00	
Financing Statements	17,606.00	
Terminations and Bill of Sales	808.00	
		23,609.00
Discharges		
Mortgages, etc.		16.00
Miscellaneous		
Public Comfort Station Certification, etc.		14,026.31
TOTAL		$744,543.92

* 1965 Receipts applicable to 1966 Revenue are shown as "1966 Revenue Collected in Advance" on the Balance Sheet.

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1965

EXHIBIT E — SCHEDULE 3

Cash on Hand January 1, 1965			$ —0—
Cash Receipts			
January 1, 1965 to December 31, 1965			114,974.10
Cash Disbursements			
State of New Hampshire:			
Motor Vehicle Department	$25,244.82		
Other Departments	157.60		
		$25,402.42	
Witness Fees		6,542.12	
Office Supplies and Postage		12,460.01	
Equipment and Auxiliary Court Room		6,918.84	
Miscellaneous Expense and Cleaning		716.10	
Small Claims Fees		594.85	
Refunds and Bail		75.00	
Attorney and Other Fees		225.00	
			52,934.34
Balance to be Accounted For			62,039.76
Payments to City Treasurer			62,039.76
CASH ON HAND DECEMBER 31, 1965			$ —0—

City of Manchester

STATEMENT OF CITY SCALES RECEIPTS

For the Fiscal Year Ended December 31, 1965

EXHIBIT E — SCHEDULE 4

Receipts	
January	$ 4.10
February	3.70
March	7.30
April	5.30
May	6.30
June	8.70
July	8.00
August	6.00
September	7.10
October	6.70
November	6.60
December	5.30
	75.10
Payments to City Treasurer in 1965	$75.10

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Non-Revenue Accounts

EXHIBIT F

Cash Receipts		
Cash on Hand January 1, 1965	$ 209,699.82	
Receipts:		
Sale of Bonds	9,525,000.00	
Refund Manchester Airport Authority	16.00	
Transfer Revenue Accounts Memorial High School	558.00	
Total Receips and Transfers		$9,735,273.82

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements	
Non-Revenue Appropriations:	
Highway:	
Erie Street Drain	$ 34,638.84
Gold Street	11,091.76
Construction Parking Lot No. Bridge Street, Pearl Street Project	28.60
Cemetery Brook Sewer	4,301.67
Candia Road—Interstate Highway #93 to Hanover	1,441.46
Cilley Road—Jewett Street to Mammoth Road	7,914.36
St. Marie, Demers, Morin, Comeau Streets	9,632.19
Union Street—Heather to River Road	4,171.88
Cohas Avenue—Mammoth Road, Easterly	11,828.01
Daniel Webster Highway, Sewer, etc.	108,976.46
West Auburn Street—Canal, Highway, etc.	13,746.15
Brown Avenue—Newbury Road Highway	22,340.21
Derryfield Park Highway	285.00
Bremer Street Highway	3,253.63
Flat Iron Project	119,144.00
Downtown IA Redevelopment Project	300,000.00
Pearl Street Redevelopment Project	1,595.69
Schools:	
Addition Memorial High School	378,397.50
Addition Central High School	515.00
Addition West High School	1,287.57
Architects Fees	175,945.99
Site Preparation and Development for Six Schools	34,387.60
Land Acquisition	514,548.14
Memorial High School Equipment	546.84
Recreation:	
J.F.K. Memorial Coliseum-Improvement	1,079.74
Construction Raco Theodore Playground and Swimming Pool	115,391.88
Construction Raco Theodore—New Equipment	8,177.11
Construction Watering System Derryfield Golf Course	1,285.80

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Non-Revenue Accounts

EXHIBIT F

Fire:	
Snorkel Apparatus	56,300.00
Total Cash	$1,942,253.08

Transfers to Revenue Cash

Daniel Webster Highway Sewer, etc.	$ 3,649.23
Erie Street Drain	64,992.61
Cohas Ave-Mammoth Road Easterly	30,903.32
Candia Road-Interstate Highway #93 to Hanover	2,010.27
Union Street-Heather to River Road	13,819.91
Gold Street	14,066.24

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1965

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements — Continued

Construction Parking Lot No. Bridge Street Pearl Street Project	24.15		
Cilley Road-Jewett Street to Mammoth Road	691.63		
West Auburn Street-Canal, Highway, etc.	33,356.91		
New Fire Escape-School	109.95		
Brown AvenueNewbury Road Highway	3,648.79		
Bremer Street Highway	12.19		
St. Marie, Demers, Morin, Comeau Streets	13,906.96		
Total Transfers to Revenue Cash		181,191.56	
			2,123,444.64
Cash on Hand December 31, 1965			$7,611,829.18

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1964	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
General Government				
Mayor		$ 27,500.00	$ 182.00	$ 27,682.00
Aldermen		18,800.00		18,800.00
Auditor		49,900.00		49,900.00
Treasurer		25,500.00		25,500.00
Tax Collector		42,000.00	22.27	42,022.27
Custodian of Tax Deeded Property		750.00		750.00
Assessors		60,000.00		60,000.00
Law (Solicitor)		9,000.00		9,000.00
City Clerk		55,000.00	246.06	55,246.06
Building		186,000.00	1,096.52	187,096.52
Building Permanent Improvement	$ 35,500.00	32,000.00		67,500.00
School Fire Safety Improvements		8,000.00		8,000.00
Elections		16,000.00	1,000.00	17,000.00
Board of Registrars		10,400.00		10,400.00
Zoning Board of Adjustment		1,800.00	5,322.30	7,122.30
Planning Board		83,000.00	8,558.82	91,558.82
City Hall		18,500.00		18,500.00
Old Court House		6,000.00		6,000.00
Public Comfort Station		19,500.00		19,500.00
William J. Moore Center		3,000.00		3,000.00
Industrial Council		33,000.00		33,000.00
Civil Defense		13,100.00	4,250.50	17,350.50
Public Agency		18,300.00		18,300.00
Manchester Housing Authority	41,000.00		3,500.00	44,500.00
Planning Board Consultant		5,000.00		5,000.00
City Solicitor Special Counsel	5,000.00			5,000.00
Sale of Technical Institute Site	40,000.00			40,000.00
Transportation Study		39,000.00		39,000.00
Protection of Persons and Property				
Police Department		757,000.00	89,171.31	846,171.31
Municipal Court		30,600.00	1,800.00	32,400.00
Probation Department		33,900.00		33,900.00
Fire Department		1,163,800.00	37,662.46	1,201,462.46
Sealer of Weights and Measures		7,100.00	40.00	7,140.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1965

Accounts

G

Cash Expenditures			Liabilities Accrued		Balance Unexpended Over-expended°	
Payroll	Bills	Transfers	December 31, 1965	Total Charges	Carried To 1966°°	
$ 15,070.56	$ 9,848.38	.....	$ 319.06	$ 25,238.00	$ 2,444.00	
10,500.00	6,105.81	.....	542.75	17,148.56	1,651.44	
35,069.54	13,282.96	.....	1,050.86	49,403.36	496.64	
20,031.88	4,829.20	.....	551.15	25,412.23	87.77	
34,107.02	5,908.15	.....	1,176.99	41,192.16	830.11	
528.00	28.78	.....	95.70	652.48	97.52	
53,793.53	5,169.71	.....	1,035.47	59,998.71	1.29	
6,499.92	2,229.50	.....	256.50	8,985.92	14.08	
46,203.04	6,223.34	.....	1,914.02	54,340.40	905.66	
138,340.53	36,919.86	.....	7,394.18	182,654.57	4,441.95	
.....	58,050.70	.....	.....	58,050.70	9,449.30°°	
.....	1,400.53	.....	.....	1,400.53	6,599.47°°	
12,462.55	3,363.96	.....	7.70	15,834.21	1,165.79	
6,328.52	3,881.60	.....	95.94	10,306.06	93.94	
1,800.00	2,939.86	.....	224.69	4,964.55	2,157.75	
65,608.55	21,131.89	.....	1,822.49	88,562.93	2,995.89	
12,113.70	5,819.88	.....	938.63	18,872.21	372.21°	
4,147.74	1,393.14	.....	296.23	5,837.11	162.89	
17,903.17	998.55	.....	178.09	19,079.81	420.19	
.....	659.43	.....	122.95	782.38	2,217.62	
23,763.72	8,286.22	.....	936.78	32,986.72	13.28	
7,430.81	7,854.07	.....	654.69	15,939.57	1,410.93	
9,120.21	2,930.34	.....	156.56	12,207.11	6,092.89	
.....	3,500.00	$ 41,000.00	.....	44,500.00	.....	
.....	4,969.66	.....	.....	4,969.66	30.34	
.....	150.00	.....	.....	150.00	4,850.00°°	
.....	.....	.....	.....	.....	40,000.00°°	
.....	22,339.00	.....	.....	22,339.00	16,661.00°°	
730,550.70	93,304.74	.....	22,285.91	846,141.35	29.96	
32,035.53	.....	.....	280.63	32,316.16	83.84	
29,441.80	2,111.88	.....	214.71	31,768.39	2,131.61	
1,097,044.00	70,470.21	.....	33,912.34	1,201,426.55	35.91	
5,549.88	1,124.29	40.00	84.10	6,798.27	341.73	

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

Title of Appropriation	Balance from 1964	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Health and Sanitation				
Health Department	.....	149,700.00	543.57	150,243.57
City Physician	.....	7,800.00	.....	7,800.00
Community Guidance Center	.....	10,000.00	.....	10,000.00
Highways				
Highway Department	.....	1,347,500.00	560,891.07	1,908,391.07
New Sewers — City	46,066.30	60,000.00	.....	106,066.30
New Sidewalks — City	.....	12,000.00	21,016.67	33,016.67
New Highways — City	.....	95,000.00	.....	95,000.00
Highway Resurfacing	.....	150,000.00	17,602.48	167,602.48
New Equipment	.....	50,000.00	.....	50,000.00
Incinerator Repairs	.....	10,000.00	.....	10,000.00
Street Lighting	.....	245,000.00	.....	245,000.00
Highway Resurfacing — Oiling	.....	20,000.00	.....	20,000.00
Bridge Maintenance	.....	50,000.00	.....	50,000.00
Welfare				
Administrative and Outside Relief	.....	332,300.00	10,779.95	343,079.95
Old Age Assistance	.....	285,000.00	3,982.82	288,982.82
Permanent Disabled	.....	38,000.00	3,000.00	41,000.00
Education				
School Department	.....	4,148,800.00	264,736.37	4,413,536.37
School Construction — Architectural Service	2,075.00	.....	.....	2,075.00
City Library	376.92	186,400.00	505.55	187,282.47
Project Head Start	.....	.....	51,910.00	51,910.00
Recreation and Aviation				
Parks and Playgrounds	.....	197,500.00	4,881.21	202,381.21
Parks and Playgrounds Permanent Improvements	.....	10,000.00	.....	10,000.00
Golf Course, Athletic Field	.....	107,700.00	1,898.10	109,598.10
Manchester Airport Authority	.....	49,300.00	5,298.82	54,598.82
Board of Recreation Permanent Improvements and Equipment	.....	11,000.00	.....	11,000.00
Parks and Playgrounds Recreational Purposes	.....	.....	8,000.00	8,000.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1965

Accounts

G

Cash Expenditures			Liabilities Accrued		Balance Unexpended Over-expended°
Payroll	Bills	Transfers	December 31, 1965	Total Charges	Carried To 1966°°
129,620.94	15,511.49	.....	4,488.04	149,620.47	623.10
6,249.96	.....	.....	1,710.85	7,960.81	160.81°
.....	10,000.00	.....	.....	10,000.00	.....
1,148,057.47	644,724.28	.....	97,708.75	1,890,490.50	1.57
.....	.....	.....	.....	.....	17,899.00°°
39,169.55	1,020.84	52,657.93	106.40	92,954.72	13,111.58°°
13,523.52	4,815.72	14,677.43	.....	33,016.67	.....
22,364.56	34,410.00	38,225.44	.....	95,000.00	.....
36,830.37	5,890.88	121,631.48	1,512.50	165,865.23	1,737.25
.....	50,000.00	.....	.....	50,000.00	.....
.....	9,087.79	.....	912.21	10,000.00	.....
.....	214,761.55	.....	19,997.29	234,758.84	10,241.16
5,161.85	.....	14,838.15	.....	20,000.00	.....
664.54	.....	286.35	.....	950.89	49,049.11°°
24,895.82	278,279.71	.....	33,221.84	336,397.37	6,682.58
.....	200,486.05	3,000.00	72,719.71	276,205.76	12,777.06°°
.....	30,131.06	.....	11,340.49	41,471.55	471.55°
3,781,863.57	595,053.82	.....	36,542.99	4,413,460.38	75.99
.....	.....	.....	.....	.....	592.10°°
.....	1,848.00	.....	.....	1,848.00	227.00
139,581.63	40,629.53	.....	6,185.01	186,396.17	294.00
39,180.36	8,438.44	.....	726.00	48,344.80	3,565.20°°
156,756.27	41,287.34	.....	4,729.12	202,772.73	391.52°
.....	10,000.00	.....	.....	10,000.00	.....
74,318.23	31,965.36	.....	3,295.23	109,578.82	19.28
29,054.74	23,630.52	.....	2,266.19	54,951.45	352.63°
400.00	8,291.07	.....	1,086.45	9,777.52	1,222.48°°
910.00	5,539.65	.....	1,536.23	7,985.88	14.12

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

Title of Appropriation	Balance from 1964	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Unclassified				
Pensions		295,000.00		295,000.00
Damages and Claims		3,500.00		3,500.00
Printing		2,500.00		2,500.00
Patriotic Purposes		2,200.00	500.00	2,700.00
Incidentals		10,000.00	21,500.00	31,500.00
Municipal Audit		4,000.00		4,000.00
Cash Variations		200.00		200.00
Reserve for Discounts		61,000.00		61,000.00
Reserve for Abatements		40,000.00		40,000.00
Refunds		2,200.00	500.00	2,700.00
Fire Insurance on Public Buildings		30,000.00	137.91	30,137.91
Teachers State Pension Fund		165,000.00	5,000.00	170,000.00
Police State Pension Fund		40,000.00	2,000.00	42,000.00
Firemen's State Pension Fund		67,000.00		67,000.00
Publicity Funds		7,000.00	1,500.00	8,500.00
Contingency Funds		125,000.00	50,555.00	175,555.00
Animal Rescue League		500.00		500.00
Social Security		160,000.00	15,113.44	175,113.44
Membership Municipal Association		2,200.00		2,200.00
Charter Revision Commission	500.00			500.00
Derryfield Land Purchase	20,000.00			20,000.00
Public Service Enterprises				
Water Department	122,710.99		1,118,050.70	1,240,761.69
Public Scales		5,000.00	40.00	5,040.00
Cemeteries				
Pine Grove, Valley and Others		86,800.00	53,531.02	140,331.02
Interest and Maturing Debt				
Interest on Temporary Loans		65,000.00		65,000.00
Interest on General Loans		287,532.50		287,532.50
Maturing Debt		714,000.00		714,000.00
Other Governmental Units				
Hillsborough County Tax		709,179.21		709,179.21
Land Purchase Sewage Treatment Plant	3,100.00			3,100.00
Metropolitan Transportation N.H.P. — 28			39,400.00	39,400.00
Construction New City Hall			41,000.00	41,000.00
Community Action Program			11,734.00	11,734.00
Neighborhood Youth Corps			110,765.00	110,765.00
GRAND TOTALS	$316,329.21	$13,231,261.71	$2,579,225.92	$16,126,816.84

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1965

Accounts

G

Cash Expenditures			Liabilities Accrued December		Balance Unexpended Over-expended°
Payroll	Bills	Transfers	31, 1965	Total Charges	Carried To 1966°°
277,395.10	.....	8,500.00	2,239.05	288,134.15	6,865.85
.....	433.27	.....	.....	433.27	3,066.73
.....	726.50	.....	1,246.00	1,972.50	527.50
.....	2,443.32	.....	.....	2,443.32	256.68
.....	12,095.61	.....	16,694.68	28,790.29	2,709.71
.....	4,000.00	.....	.....	4,000.00	.....
.....	18.00	.....	22.45	40.45	159.55
.....	.....	53,933.93	.....	53,933.93	7,066.07
.....	.....	39,934.88	.....	39,934.88	65.12
.....	2,577.60	.....	35.49	2,613.09	86.91
.....	15,632.19	14,500.00	.....	30,132.19	5.72
.....	98,494.58	.....	70,773.48	169,268.06	731.94
.....	41,883.63	.....	.....	41,883.63	116.37
.....	66,787.50	.....	.....	66,787.50	212.50
.....	6,092.00	.....	1,500.00	7,592.00	908.00
.....	.....	175,555.00	.....	175,555.00	.....
.....	500.00	.....	.....	500.00	.....
.....	145,105.13	.....	30,858.79	175,963.92	850.48°
.....	2,020.74	.....	.....	2,020.74	179.26
.....	.....	.....	.....	.....	500.00°°
.....	.....	.....	.....	.....	20,000.00°°
450,392.52	645,716.10	.....	67,580.33	1,163,688.95	77,072.74°°
4,829.88	185.27	.....	24.64	5,039.79	.21
90,849.86	44,532.93	.....	4,934.68	140,317.47	13.55
.....	65,000.00	.....	.....	65,000.00	.....
.....	271,095.00	.....	.....	271,095.00	.....
.....	714,000.00	.....	.....	714,000.00	16,437.50°°
.....	709,179.21	.....	.....	709,179.21	.....
.....	3,100.00	.....	.....	3,100.00	.....
.....	.....	39,400.00	.....	39,400.00	.....
.....	9,984.09	.....	.....	9,984.09	31,015.91°°
6,614.13	722.61	.....	102.33	7,439.07	4,294.93°°
9,609.33	2,585.13	.....	2,302.91	14,497.37	96,267.63°°
$8,903,739.10	$5,537,939.15	$618,180.59	$574,949.25	$15,634,808.09	$492,008.75

Summary

Unexpended Balances (Net) Carried to 1966	70,643.74
	421,365.01
	$492,008.75

City of Manchester

STATEMENT OF WELFARE DEPARTMENT EXPENDITURES

For the Fiscal Year Ended December 31, 1965

EXHIBIT G — SCHEDULE 1

Administrative Salaries		
Commissioner	$ 7,849.92	
Clerks and Investigators	17,045.90	
		$ 24,895.82
Expenditures (Cash and Accrual)		
Administration Bills		3,140.00
Outside Relief:		
Provisions	93,912.39	
Milk	1,821.45	
Fuel	2,983.94	
Clothing	1,626.37	
Board, Care and Personal Aid	46,748.22	
Rents	41,740.23	
Professional Services	16,611.23	
Medicine	19,719.62	
Hospitals	66,322.71	
Burials	642.00	
Electricity	4,532.32	
Gas	7,557.69	
Out of Town Aid	571.28	
Miscellaneous	1,572.10	
	306,361.55	
Plus Increase in Commitments	2,000.00	
		308,361.55
TOTAL EXPENDITURES		$336,397.37

CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT EXPENDITURES

For the Fiscal Year Ended December 31, 1965

EXHIBIT G — SCHEDULE 2

Payrolls — Regular		$ 92,412.82
Other Expenses (Cash and Accrual)		
Fuel Oil	$ 2,126.29	
Cement	546.13	
Gasoline and Oil	1,861.96	
Cement Containers	3,564.75	
Fertilizer	2,728.22	
Loam	160.00	
Truck	2,648.11	
Auto — Truck Expense	3,238.96	
Hardware and Tools	1,731.37	
Office Expenses and Equipment	2,293.07	
Repairs — Building, Equipment, etc.	6,023.77	
Miscellaneous Supplies	3,364.36	
Equipment	10,064.55	
Outside Labor	6,027.78	
Advertising	127.00	
Insurance	1,398.33	
		47,904.65
TOTAL EXPENDITURES		$140,317.47

City of Manchester

STATEMENT OF POLICE DEPARTMENT EXPENDITURES

For the Fiscal Year Ended December 31, 1965

EXHIBIT G — SCHEDULE 3

Salaries		
Chief		$ 11,032.12
Captains, Deputy and Assistant Chiefs		59,529.36
Clerks, Patrolmen and Others		659,639.22
Commissioners		350.00
Total Cash		730,550.70
Accrual December 31, 1965		17,286.52
		$747,837.22
Expenses (Cash and Accrual)		
Auto Supplies and Expense	$ 10,994.80	
Electricity	2,089.25	
Feeding Prisoners	251.45	
Fuel	3,110.01	
Garage Rent	1,200.00	
Gasoline	10,746.94	
Illuminating Gas	57.56	
Insurance	3,196.62	
Office Supplies	8,458.22	
Photographic Supplies	795.13	
Radio Maintenance	9,454.10	
Signal System	221.02	
Telephone	4,221.93	
Teletypewriter	437.00	
Uniform Allowance	10,350.00	
Janitor Supplies	902.67	
Training, Conferences, Meetings	3,426.57	
Ammunition and Tear Gas	259.50	
Medical	899.39	
Legal and Police Publications	247.34	
Advertising for Bids	88.36	
Uniforms Auxiliary Police	3,660.25	
Autos	23,236.02	
		98,304.13
TOTAL EXPENDITURES		$846,141.35

City of Manchester

STATEMENT OF FIRE DEPARTMENT EXPENDITURES

For the Fiscal Year Ended December 31, 1965

EXHIBIT G — SCHEDULE 4

Salaries		
Chief	$ 10,528.46	
Deputies and Assistant Chiefs	46,239.91	
Fire Alarm Superintendent	6,023.67	
Firemen	1,033,847.80	
Commissioners	404.16	
Total Cash	1,097,044.00	
Accrual December 31, 1965	25,718.42	
		$1,122,762.42
Expenses (Cash and Accrual)		
Apparatus Maintenance	6,510.56	
Company Supplies	3,260.06	
Fire Alarm Maintenance	3,326.64	
Gas, Electricity and Telephone	6,424.19	
Heating	8,632.56	
Hose Maintenance	2,606.96	
Insurance	3,516.47	
Laundry, Furniture and Bedding	1,737.21	
Medical and First Aid	1,674.32	
New Equipment	6,732.00	
Oil, Gasoline and Kerosene	4,934.43	
Office Supplies	714.69	
Paint Shop	419.67	
Printing and Stationery	976.08	
Personnel — Helmets, Blankets, etc.	770.99	
Miscellaneous	5,011.66	
Travel	699.00	
Uniform Allowance	16,875.00	
Injuries and Disabilities Insurance	3,550.97	
Photographic Equipment and Supplies	290.67	
		78,664.13
TOTAL EXPENDITURES		$1,201,426.55

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances from 1964	Bonds Issued Authorized And Issued	Cash Receipts and Other Credits
Highway			
Cemetery Brook Sewer	$ 5,618.64		
Construction to Kelley Street Sewer	9,071.18		
Highway Weston Road-Porter Street to Huse Road	4,983.93		
Construction Parking Lot No. Bridge Street, Pearl Street Project	5,052.39		
Derryfield Park Highway	1,354.27		
Spruce Street Redevelopment Project	1,120.33		
Candia Road-Interstate Highway No. 93 to Hanover	9,504.69		
Cilley Road-Jewett to Mammoth Road	27,634.69		$15,175.44
Downtown IA Redevelopment Project		$ 300,000.00	
Union St.-Heather to River Rd.	30,527.87		
Cohas Avenue-Mammoth Road Easterly	42,731.33		
Erie Street Drain	100,000.00		
Daniel Webster Highway, Sewer, etc.	158,723.18		
West Auburn Street, Canal, Highway, etc.	50,000.00		
Brown Avenue, Newbury Road Highway	112,889.74		
Bremer Street Highway	80,000.00		
Gold Street		125,000.00	
Bridge Street Trunk Line		65,000.00	
St. Marie, Demers, Morin, Comeau Streets		35,000.00	
Flat Iron Project	2,000.00	688,700.00	
Pearl Street Redevelopment Project	161.05		4,999.64
School			
Memorial High School Equipment	585.65		
New Fire Escapes	2,088.00		
Construction Connor Memorial Athletic Field	5,664.77		
Addition Memorial High School		400,000.00	558.00
Addition Central High School		1,900,000.00	
Addition West High School		1,000,000.00	
Gossler Park Upper Elementary School		825,000.00	
Derryfield Park-Memorial Upper Elementary Schools		2,280,000.00	
Architects Fees		385,000.00	
Site Preparation and Development for Six Schools		210,000.00	
Land Acquisition		500,000.00	15,016.00
City Library			
Auditorium Chairs and Renovation	1,937.00		
New Furniture			1,937.00
Recreation			
Athletic Field-Grandstand and Lockers		16,000.00	
Construction Raco Theodore Playground and Swimming Pool	115,588.50		
Raco Theodore Playground-New Equipment	10,000.00		
Construction Watering System-Derryfield Golf Course	2,462.61		
J.F.K. Memorial Coliseum-Improvements		19,000.00	
Fire			
Snorkel Fire Apparatus		56,300.00	
Airport Authority			
Project No. 1 Land Acquisition, etc.		55,000.00	
Project No. 2 Resurfacing, etc.		95,000.00	
TOTALS	$779,699.82	$8,955,000.00	$37,686.08

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1965

Accounts

H

Total Amount Available	Cash Expenditures Payrolls	Cash Expenditures Bills	Transfers and Other Debits	Total Charges	Balances Carried To 1966
$ 5,618.64		$ 4,301.67		$ 4,301.67	$ 1,316.97
9,071.18			$ 9,071.18	9,071.18	
4,983.93			4,983.93	4,983.93	
5,052.39	$ 28.60		5,023.79	5,052.39	
1,354.27		285.00		285.00	1,069.27
1,120.33			1,120.33	1,120.33	
9,504.69	1,441.46		2,010.27	3,451.73	6,052.96
42,810.13	362.80	7,551.56	691.63	8,605.99	34,204.14
300,000.00		300,000.00		300,000.00	
30,527.87	4,171.88		13,819.91	17,991.79	12,536.08
42,731.33	11,828.01		30,903.32	42,731.33	
100,000.00	34,638.84		64,992.01	99,630.85	369.15
158,723.18	9,413.38	99,563.08	28,487.23	137,463.69	21,259.49
50,000.00	12,871.15	875.00	33,356.91	47,103.06	2,896.94
112,889.74	4,563.77	17,776.44	3,648.79	25,989.00	86,900.74
80,000.00	10.20	3,243.43	12.19	3,265.82	76,734.18
125,000.00	11,091.76		14,066.24	25,158.00	99,842.00
65,000.00					65,000.00
35,000.00	9,632.19		16,163.79	25,795.98	9,204.02
690,700.00		119,144.00		119,144.00	571,556.00
5,160.69		1,595.69		1,595.69	3,565.00
585.65		546.84		546.84	38.81
2,088.00			109.95	109.95	1,978.05
5,664.77					5,664.77
400,558.00		378,397.50	4,770.00	383,167.50	17,390.50
1,900,000.00		515.00		515.00	1,899,485.00
1,000,000.00		1,287.57		1,287.57	998,712.43
825,000.00					825,000.00
2,280,000.00					2,280,000.00
385,000.00		175,945.99		175,945.99	209,054.01
210,000.00		34,387.60	15,000.00	49,387.60	160,612.40
515,016.00		514,548.14		514,548.14	467.86
1,937.00			1,937.00	1,937.00	
1,937.00			1,937.00	1,937.00	
16,000.00					16,000.00
115,588.50	1,783.88	113,608.00		115,391.88	196.62
10,000.00		8,177.11		8,177.11	1,822.89
2,462.61		1,285.80		1,285.80	1,176.81
19,000.00	859.22	220.52	6,230.00	7,309.74	11,690.26
56,300.00		56,300.00		56,300.00	
55,000.00					55,000.00
95,000.00			249.61	249.61	94,750.39
$9,772,385.90	$102,697.14	$1,839,555.94	$258,585.08	$2,200,838.16	$7,571,547.74

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

Revenue

EXHIBIT

	Departmental Appropriations	Cash And Other Credits	Transfer From Bond Issue	Inter Depart-mental Transfers
Administration	$ 30,000.00		$ 12,622.39	$ 76,044.65
Highway Maintenance	125,000.00	$ 46,713.56		
Sewer Maintenance	50,000.00			
Refuse Disposal	555,000.00	266.36		
Street Cleaning	65,000.00			
Engineering Department	50,000.00	2,012.66	7,964.29	10,218.28
Vacation and Holidays	95,000.00			
Sick Leave	55,000.00			
Construction Material and Supplies		1,378.28	98,683.91	197,415.11
Snow and Ice	322,500.00	75.28		872.00
Garage		12,723.10	49,337.79	263,820.86
Insurance			12,473.23	85,814.01
Traffic Division		79,323.44		247.84
	$1,347,500.00	$142,492.68	$181,081.61	$634,432.75

SPECIAL

	Balances Carried From 1964	Departmental Appropri-ations	Cash And Other Credits	Total Credits
New Sewers	$ 46,066.30	$ 60,000.00		$106,066.30
New Sidewalks		17,000.00	$ 16,016.67	33,016.67
New Equipment		50,000.00		50,000.00
New Highways		68,000.00		68,000.00
New Highways-Setting Curbing		22,000.00		22,000.00
Highway Resurfacing		150,000.00	17,602.48	167,602.48
Highway Resurfacing-Oiling		20,000.00		20,000.00
Bridge Maintenance		50,000.00		50,000.00
Incinerator Repairs		10,000.00		10,000.00
	$ 46,066.30	$447,000.00	$ 33,619.15	$526,685.45

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1965

Accounts

I

Total Credits	Expenditures: Payrolls	Expenditures: Bills	Inter Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Overexpended*
$ 118,667.04	$ 97,303.77	$ 18,934.13	$ 7,852.43	$ 124,090.33	$ 5,423.29*
171,713.56	95,800.91	30,367.82	86,059.99	212,228.72	40,515.16*
50,000.00	45,428.00	1,087.61	26,494.35	73,009.96	23,009.96*
555,266.36	473,375.15	37,572.23	164,381.28	675,328.66	120,062.30*
65,000.00	34,255.90	.....	27,577.65	61,833.55	3,166.45
70,195.23	45,636.69	3,619.85	3,352.10	52,608.64	17,586.59
95,000.00	104,401.36	....	7,569.09	111,970.45	16,970.45*
55,000.00	57,511.99	.....	4,169.62	61,681.61	6,681.61*
297,477.30	11,635.56	304,687.26	3,275.64	319,598.46	22,121.16*
323,447.28	56,349.62	39,407.43	24,564.35	120,321.40	203,125.88
325,881.75	113,780.33	179,588.49	28,872.44	322,241.26	3,640.49
98,287.24	.....	73,411.87	.....	73,411.87	24,875.37
79,571.28	39,841.69	26,492.84	12,947.03	79,281.56	289.72
$2,305,507.04	$1,175,320.97	$715,169.53	$397,115.97	$2,287,606.47	$ 17,900.57
		Carried to 1966 For New Equipment			17,899.00
		Unexpended Balance			1.57
					$ 17,900.57

REVENUE ACCOUNTS

Expenditures: Payrolls	Expenditures: Bills	Inter Departmental Transfers	Total Charges	Unexpended Balances	Carried To 1966
$ 39,275.95	$ 1,020.84	$ 52,657.93	$ 92,954.72	.....	$ 13,111.58
13,523.52	4,815.72	14,677.43	33,016.67	.....	.....
.....	50,000.00	.....	50,000.00	.....	.....
9,453.98	34,410.00	24,136.02	68,000.00	.....	.....
12,910.58	....	9,089.42	22,000.00	.....	.....
36,830.37	7,403.38	121,631.48	165,865.23	$ 1,737.25	.....
5,161.85	.....	14,838.15	20,000.00	.....	.....
664.54	.....	286.35	950.89	.....	49,049.11
.....	10,000.00	.....	10,000.00	.....	.....
$ 117,820.79	$ 107,649.94	$237,316.78	$462,787.51	$ 1,737.25	$ 62,160.69

CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1965
Non-Revenue Accounts
EXHIBIT J

	Balance From 1964	Appropriations	Transfers	Total Credits	Expenditures Payroll	Expenditures Bills	Transfers	Total Charges	Balance To 1966
Construction Kelley Street Sewer	$ 9,071.18			$ 9,071.18			$ 9,071.18	$ 9,071.18	
Highway Construction Parking Lot No. Bridge Pearl Street Project	5,052.39			5,052.39	$ 28.60		5,023.79	5,052.39	
Spruce Street Redevelopment Project	1,120.33			1,120.33			1,120.33	1,120.33	
Cemetery Brook Sewer	5,618.64			5,618.64		$ 4,301.67		4,301.67	$ 1,316.97
Highway Weston Road-Porter Street to Huse Rd	4,983.93			4,983.93			4,983.93	4,983.93	
Candia Road-Interstate Highway No. 93 to Hanover	9,504.69			9,504.69	1,441.46		2,010.27	3,451.73	6,052.96
Cilley Road, Jewett to Mammoth Road	27,634.69			42,810.13	362.80	7,551.56	691.63	8,605.99	34,204.14
Union Street-Heather to River Road	30,527.87		$ 15,175.44	30,527.87	4,171.88		13,819.91	17,991.79	12,536.08
Cohas Avenue-Mammoth Road, Easterly	42,731.33			42,731.33	11,828.01		30,903.32	42,731.33	
Erie Street Drain	100,000.00			100,000.00	34,638.84		64,992.01	99,630.85	369.15
Daniel Webster Highway, Sewer, etc.	158,723.18			158,723.18	9,413.38	124,401.08	3,649.23	137,463.69	21,259.49
West Auburn Street-Canal Highway, etc.	50,000.00			50,000.00	12,871.15	875.00	33,356.91	47,103.06	2,896.94
Brown Avenue, Newbury Road Highway	112,889.74			112,889.74	4,563.77	17,776.44	3,648.79	25,989.00	86,900.74
Bremer Street Highway	80,000.00			80,000.00	10.20	3,243.43	12.19	3,265.82	76,734.18
Gold Street Sewer		$125,000.00		125,000.00	11,091.76		14,066.24	25,158.00	99,842.00
Bridge Street Trunk Line		65,000.00		65,000.00					65,000.00
St. Marie, Demers, Morin, Comeau Streets		35,000.00		35,000.00	11,889.02		13,906.96	25,795.98	9,204.02
TOTALS	$637,857.97	$225,000.00	$ 15,175.44	$878,033.41	$102,310.87	$158,149.18	$201,256.69	$461,716.74	$416,316.67

CITY OF MANCHESTER

SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS

For the Fiscal Year Ended December 31, 1965

EXHIBIT J — SCHEDULE 1

	Administration	Transportation	Equipment	Construction Materials, Supplies	Engineering	Insurance	Garage	TOTALS
Cilley Road-Jewett to Mammoth Road	$ 235.03	$ 27.60	$ 81.00	$ 161.94	$ 148.44	$ 37.62	.....	$ 691.63
Erie Street Drain	4,165.71	2,092.70	15,624.25	34,977.60	2,630.97	5,135.18	$ 365.60	64,992.01
Gold Street Sewer	1,048.63	961.20	4,496.90	5,526.52	662.29	1,370.70	.....	14,066.24
Pearl Street Project	2.19	3.20	14.40	.....	1.39	2.97	.....	24.15
Candia Road—Interstate Highway No. 93 to Hanover	143.69	118.20	892.00	573.20	90.74	192.44	.....	2,010.27
St. Marie, Demers, Morin, Comeau Streets	1,072.72	770.40	4,406.14	5,525.59	669.76	1,462.35	.....	13,906.96
Union Street—Heather to River Road	774.08	723.20	1,309.90	10,091.22	488.89	432.62	.....	13,819.91
Cohas Avenue—Mammoth Road Easterly	1,829.67	3,254.70	4,035.60	19,401.20	1,155.58	1,226.57	.....	30,903.32
Daniel Webster Highway, Sewer, etc.	624.98	1,110.20	715.60	.....	394.74	803.71	.....	3,649.23
West Auburn Street—Canal, Highway, etc.	1,979.05	2,559.20	4,444.20	21,789.79	1,249.93	1,334.74	.....	33,356.91
Brown Avenue, Newbury Road, Highway	745.70	410.00	912.00	636.85	470.97	473.27	.....	3,648.79
Bremer Street Highway	.94	.....	9.60	.....	.59	1.06	.....	12.19
TOTALS	$12,622.39	$12,030.60	$36,941.59	$98,683.91	$7,964.29	$12,473.23	$ 365.60	$181,081.61

City of Manchester

STATEMENT OF TAX RATES AND TAX LEVIES

For the Year 1934 to 1965 Inclusive

EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate (Per $1,000) County	City	Total	Total Tax Levy
1934	$ 95,868,758.00	$2.52	$2.40	$23.58	$28.50	$2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64
1951	121,851,507.00	.10	4.83	36.07	41.00	4,995,916.94
1952	125,165,364.00	.10	4.91	38.79	43.80	5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484,039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31
1958	141,909,210.00	.14	3.88	49.68	53.70	7,620,531.45
1959	144,391,179.00	.14	4.73	51.63	56.50	8,158,122.28
1960	146,836,053.00	.14	4.05	55.81	60.00	8,810,163.18
1961	148,218,034.00		4.40	55.60	60.00	8,893,082.04
1962	152,218,370.00		4.36	59.24	63.60	9,681,088.45
1963	157,216,403.00		4.05	60.45	64.50	10,140,471.12
1964	161,332,181.00		4.16	62.64	68.80	10,776,989.72
1965	166,047,700.00		4.27	62.33	66.60	11,058,777.49

CITY OF MANCHESTER

COMPARATIVE BALANCE SHEET

EXHIBIT L

	December 31, 1964	December 31, 1965	Increase Decrease*
ASSETS			
Cash on Hand and in Banks	$1,485,680.41	$ 435,221.00	$1,050,459.41*
Taxes Receivable	1,072,303.55	996,546.59	75,756.96*
Taxes Receivable-Head Taxes	73,945.00	76,265.00	2,320.00
Tax Titles and Tax Deeds	78,624.93	172,283.56	93,658.63
Departmental Accounts Receivable	133,539.09	110,894.48	22,644.61*
Water Works Accounts Receivable	99,785.51	88,140.66	11,644.85*
Miscellaneous Assets		533.35	533.35
TOTAL ASSETS	$2,943,878.49	$1,879,884.64	$1,063,993.85*
LIABILITIES			
Accounts Payable & Accruals	$ 812,070.52	$ 574,949.25	$ 237,121.27*
Temporary Revenue Loans	1,000,000.00		1,000,000.00*
U. S. Savings Bonds	452.00	398.00	54.00*
Teachers' Retirement	60,615.97	68,000.99	7,385.02
Social Security	34,939.65	35,096.29	156.64
Revenue Appropriation Balances	316,329.21	421,365.01	105,035.80
Highway Layout - Manchester	171.25		171.25*
Water Works (Reserve for Appropriation When Collected	99,785.51	88,140.66	11,644.85*
Revenue of 1965-66	10,474.82	10,350.32	124.50*
Head Tax Reserve and Cost	89,791.50	90,496.00	704.50
Tailings	7,917.27	7,917.27	
Parking Meters	166,422.27	125,863.08	40,559.19*
Other Funds	20,328.30	37,168.30	16,840.00
Revenue of Prior Years (Surplus)	324,580.22	395,139.47	70,559.25
Capital Reserve Funds		25,000.00	25,000.00
TOTAL LIABILITIES	$2,943,878.49	$1,879,884.64	$1,063,993.85*